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A Study of Extra-curricular Financing in the Larger Schools of South Dakota and Southwestern Minnesota

Lester D. Horrigan

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A STUDY OF EXTRA-CURRICULAR
FINANCING IN THE LARGER SCHOOLS OF SOUTH
DAKOTA AND SOUTHWESTERN MINNESOTA

by

Lester D. Horrigan

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NOT CIRCULATE

A thesis submitted to the Faculty of the South Dakota
State College of Agriculture and Mechanic Arts
in partial fulfillment of the requirements
for the Degree of Master of Science

July 1941

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The writer wishes, also, to take this means to express his thanks to the school administrators for their cooperation in furnishing data for a large part of this thesis.

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CHAPTER I

INTRODUCTION

Justification of the Study

There has been considerable discussion in recent years concerning the raising and handling of extra-curricular finances. Many articles have been written on this branch of school finance and some surveys over a larger number of schools have been made.

It appears true that no two schools use the same method of securing funds, or in administering these funds. Nor does it appear any two schools place the same emphasis on the same activity.

The problems of the finance officer likewise vary greatly as does the responsibility placed on him.

By a study of the problems pertinent to the above in the larger high schools of South Dakota and southwestern Minnesota, the writer undertook to bring out points of value to those interested in this important phase of secondary school education.

The writer's interest for study of this problem arose through his experience as finance officer of Brookings High School for the past three years.

General Plan of Study

A study of extra-curricular financing in the larger secondary schools of South Dakota and southwestern Minnesota was undertaken with six objectives in view: (1) to find how funds are raised to finance the extra-curricular program, (2) to find how these funds are apportioned and who has charge of this apportionment, (3) to find whether a decentralized or centralized method of handling these funds is used, (4) to find, if finances are handled by a centralized plan, who the finance officer is, and what his duties are as finance officer, (5) to present a plan, for purpose of example, with which the writer has experience as finance officer of Brookings High School, (6) to conclude, with the general objective in view, of presenting this information and data which would be of value to anyone initiating a centralized finance plan for extra-curricular activities and student organizations.

Sources of Information

The main source of information for this study was through the questionnaire sent to thirty-eight secondary schools. Thirty-three of the schools are in South Dakota and five in southwestern Minnesota.

For the purpose of a more unified study, these schools were selected on a basis of enrollment. The questionnaire was sent to all schools in South Dakota having a high school enrollment of 200 pupils and over. The enrollment varied from

197 to 1198, with an average enrollment for the thirty-two schools of 420. The response to this questionnaire was gratifying in that thirty-two schools cooperated in supplying information. The questionnaire was of necessity quite long, but was filled out fully in all but a few cases.

Another source of information for the study was through the reading of books and articles related to the subject, as well as to review other studies made on the same or similar subjects, and to present these in a condensed form in Chapter II.

Delimitation

A subject as large as extra-curricular finance must be confined and limited in many ways in a study of this kind. The six objectives set up by the writer to serve as a general plan of study will act as a limiting factor in this study.

General Information Related to This Study

The writer's first step in making this study was formulating a questionnaire, which would best supply the desired information. Its construction required careful sorting of questions so as not to be unnecessarily long and yet cover the subject thoroughly.

In making the questionnaire the writer is indebted to Dr. C. R. Wiseman, Head of the Education Department at South Dakota State College and to Superintendent J. E. Martin of the Brookings City Schools, for their many helpful suggestions.

Upon the completion of the questionnaire in mimeographed form as shown in Appendix A, they were sent to the thirty-eight selected schools. The response to the questionnaire was considered very good in that thirty-two (84 per cent) were returned. One was returned unanswered and five to date have not been received.

The thirty-two schools covered by this study were considered as one group because the problems related to extra-curricular finance are very similar provided the programs of extra-curricular activities are similar. The program of extra-curricular activities was found to be similar in that all schools but one have football; all schools participate in basketball, track, debate, declamatory, oratory, music, produce plays; all but three schools publish a high school paper. Twenty-four of the thirty-two schools publish an annual.

The problems considered by this study, namely: (1) sources of income, (2) division and budgeting of income, (3) handling of extra-curricular and student organization funds, and (4) miscellaneous problems which are related, found to bear comparison, provided the schools have approximately the same program of activities.

Another reason for selecting schools of 200 enrollment and over was to have an average enrollment of approximately the same as Brookings High School, with which the writer has had experience as finance officer.

Table I. Enrollment of the Secondary Schools
Cooperating in this Study

Enrollment range	Number of schools	Percentage
200-299	19	59.37
400-599	6	18.75
600-799	3	9.37
800-999	2	6.25
1000-1199	<u>2</u>	<u>6.25</u>
Total	32	100.00

The enrollment ranged from 197 to 1198, the average enrollment being 420. The five schools that did not reply would have brought the average enrollment up to approximately 480, had they been included.

In making the tabulation of the responses to the questionnaire the writer used two sheets (on both sides) of Bristol board, size 28 x 22 inches. On the top of each sheet the schools were listed with their enrollment and on the side, the questions were listed as they appeared on the questionnaire. Each response was then tabulated on these large sheets in the space provided. With this completed, the responses to each question were counted and placed on the questionnaire used as a master sheet. This tabulation was re-checked for accuracy; the adding machine was used in all cases where several items were involved.

These data were then made up into individual tables, most of which appear in the succeeding chapters. In all cases, those schools cooperating answered in the affirmative to the

question, "Do you wish a summary of the results?" The writer has gladly supplied them with this information. A list of the school administrators, who cooperated in making this work possible, to whom the writer is indeed grateful, may be found in Appendix A.

CHAPTER II

REVIEW OF LITERATURE RELATED TO EXTRA-CURRICULAR ACTIVITIES AND STUDENT ORGANIZATIONS FINANCE

The writer's purpose here is to present a review of the literature connected with this study.

The sources consulted were: (1) similar studies made on the subject of extra-curricular finance, (2) books and pamphlets written on this subject, and (3) periodical literature.

In order to present this review in a concise form, the writer has divided the material under five headings which are the same as the major headings of the questionnaire.

1. Sources of Funds
2. Division and Budgeting of Income
3. Handling of Extra-Curricular Finance
4. Auditing
5. Per Pupil Cost of Extra-Curricular Activities

Sources of Funds

Several methods were found to be used in financing extra-curricular activities. The chief sources of funds for extra-curricular activities and student organizations pointed out by Miller¹ are as follows:

"Athletics are reported to profit mainly from admission fees and activity fees as their chief sources of income. Debate is financed by the Board of Education

(1) Miller, John C. Unpublished thesis, "A Survey of the Sources and of the Methods of Administration of Extra-curricular and Student Organization Funds in the High Schools of South Dakota." University of South Dakota, 1930.

in six schools (35 per cent) while four report appropriations from the activity fee funds. Annuals are financed chiefly by activity fees and special assessments. The school paper is financed in four schools chiefly from activity fee money, subscriptions, and advertising. Music organizations are financed largely in all three groups by regular school funds through the Board of Education."

Reavis and Van Dyke in their study made in 1932 of 224 schools indicate the following:²

- (1) A considerable variation adopted for the financing of non-athletic activities was found.
- (2) Schools in New England regard each activity as a unit and in no instance do they undertake to finance a school program of activities.
- (3) Grants for extra-curricular activities are not received from the Board of Education.
- (4) In the Middle Atlantic and Middle West states, the extra-curricular program is financed largely out of a general assessment or fee.
- (5) Schools of the Southern division rely on special assessments of individual activities to meet expenses.
- (6) In the Middle West, schools depend mainly on the single fee, dues assessed, and gate receipts, which are prorated among all activities. This Middle West group represents 46.1 per cent of all schools studied.

(2) Reavis, William C. and Van Dyke, George E., "Non-Athletic Extra-Curricular Activities", p. 49-50. National Survey of Secondary Education, Bulletin No. 17, Monograph 27. 1932.

- (7) Over half of the schools use a combination of methods in financing non-athletic activities.

Brammell's³ survey, which included 327 schools, indicated that the main sources of income for intramural and interscholastic athletics were: (1) Board of Education, (2) Ticket sales, (3) Interscholastic funds (contracts), and (4) dues. Conclusions drawn by Brammell are: (1) the support from the Board of Education is very encouraging, (2) interscholastic funds depend on success of the season, and (3) pupil response makes dues uncertain and eliminates students with poor finances.

Brammell states in regard to athletic finances,

"Most school athletic programs are self-supporting. In many schools the income amounts to thousands of dollars, with winning teams a deciding factor in the income."

Dement⁴ reports in her study of ten California high schools that the principal sources of income are: (1) student body fees, (2) gate receipts, (3) class assessments, (4) receipts from plays and entertainments, (5) sale of publications, (6) donations, (7) funds received from Board of Education, and (8) cafeteria.

(3) Brammell, Roy P., "Intramural and Interscholastic Athletics", p. 33-34 and 81-82, National Survey of Secondary Education, Bulletin No. 17, Monograph No. 27, 1932.

(4) Dement, Alice K., "Values in Extra-curricular Organizations." School Review, Vol. 32, p. 44-45, 1924.

In a study made by Reavis and Van Dyke⁵ they found the support of non-athletic activities as follows: (1) contributions of the Board of Education, (2) sale of tickets, (3) dues collected, and (4) general school fund.

An inspection of the reading material revealed many different sources of income for extra-curricular financing. According to Meyer⁶,

"It would be foolish to assume that every method now used by high schools in raising moneys is a desirable one. There are, in fact, many methods in use which violate the very principles they ought to foster and thereby defeat what should be the very purpose of their existence. The tag-day, for instance, is another name for "begging day". Rather than get to work and really earn their money, pupils are turned loose to prey upon the public. The practice of requiring heavy dues from every student is not to be defended. It is undemocratic, breeds snobbishness, and tends to discourage those pupils whose parents cannot easily meet the demands for such dues."

According to Meyer⁷ the following methods for raising money for extra-curricular and student organization finance are considered educationally sound:

- | | |
|-----------------------------|---------------------------|
| (1) Dances | (12) Operettas |
| (2) Concerts | (13) Carnivals |
| (3) Debates | (14) Plays |
| (4) Pageants | (15) School store |
| (5) Moving pictures | (16) Rummage sales |
| (6) Magazine subscriptions | (17) Ice cream suppers |
| (7) Minstrel shows | (18) Oyster socials |
| (8) Field days | (19) Class socials |
| (9) Lectures (illustrated) | (20) Sale of refreshments |
| (10) Magazine subscriptions | (21) Exhibits (school) |
| (11) Popular girl contests | (22) Musical comedies |

(5) Reavis and Van Dyke, op.cit., p. 134, Bulletin 17, Monograph 26.

(6) Meyer, Harold D. "Financing Extra-curricular Activities" p.2.

(7) Meyer, Harold D., op. cit., p. 3-5.

- (23) Community songs, spelling matches, and parties.
- (24) Festivals; such as May Day, Valentine parties and other festival days at which admission may be charged.
- (25) Special grants from the Board of Education.
- (26) Weekly or annual fees, pupils vote upon themselves.
- (27) Fees charged by Library Club for repairing books.
- (28) Sale of candy, jelly, etc., by the Home Economics Club.
- (29) Community fairs or circuses.
- (30) Community Christmas tree.

Meyer⁸ continues by discussing at some length methods of raising money that have proved most successful, namely, (1) the student activity ticket, (2) the carnival, (3) the paper drive, and (4) the book-exchange.

Division and Budgeting of Income

In the disbursement of funds through several different activities and organizations the subject of budgeting quite naturally arises.

Mason⁹ made a study of seven high schools in California ranging in size from 926 to 2450 pupils, and made this statement regarding budgets:

"The problem of budgeting the funds of a pupil organization is being given increasing attention by school administrators, activity sponsors, and pupil leaders. In these times, when there is much discussion about balancing budgets, the school fails to perform an obligation if it does not utilize its resources for giving pupils actual practice in conducting the finances of their organization according to a good business procedure."

The chief sources of income in all seven schools were admission fees and the activities fee of 50¢ per pupil per

(8) Meyer, Harold D., op. cit. p. 6-24.

(9) Mason, Ruth E., "Budgeting the Funds of Pupil Organizations", School Review, Vol. 32, p. 111-117, 1934.

semester. Two methods of distribution of these funds were used. They were: (1) a pre-determined percentage division, and (2) distribution according to requests received by the various activities and organizations. The percentage distribution used by seven high schools in one city during the years 1930-32 was:

Boy's Athletics	41%
Club Organizations	20
School Paper	16
Girl's Athletics	8
Building and grounds	4
Administration of Activities	4
Assemblies and Rallies	1
Unclassified	6

The advantages of budgeting according to Mason¹⁰ are:

"With a shifting personnel, most of them inexperienced in budget-making, a percentage basis offers an excellent working basis for drawing up a budget. When programs are curtailed all must share alike. Budgeting of funds offers a splendid opportunity in any school for pupils to have a part in the careful evaluation of the place and needs of the various activities of the school and in the balancing of the expenditures against the receipts in order that the pupil organizations may function within their corners."

Brammell¹¹ stated concerning budgets under the activity ticket plan,

"Where tickets are sold early, it provides an opportunity of budgeting all the activities within the school."

(10) Mason, Ruth E., Op. cit., p. 111.

(11) Brammell, Roy P., op. cit., p. 88-94.

Green¹² came to this conclusion. —

"Establish a budget, and participation will surely follow; ignore it, and there will be no participation worthy of mention."

Handling of Extra-curricular Finances

Extra-curricular activities and student organizations are accompanied by the problem of the handling of funds connected with them. The need for efficient handling of these funds is apparent. According to McKown¹³,

"The present demand for efficiency in educational affairs, together with the necessity for a closer and more effective organization of extra-curricular activities has brought with it a most sensible demand that these activities and their finances be handled in accordance with sound business principles".

McKown and Horner¹⁴ in their study of 400 high schools explain three types of organizations for handling extra-curricular funds.

Type I. A general treasurer receives and disburses all funds and is treasurer of all the school's organizations. In addition to the central treasurer each organization has its own elected treasurer. All organizations and activities deposit their money with the central treasurer and receives a receipt for the same. The total receipts issued indicates the amount of money deposited with the central treasurer. To pay a bill

(12) Green, Ward H. "The Activities Budget", Junior-Senior High School Clearing House, Vol. 4; p. 284-290, January 1930.

(13) McKown, Harry C., op. cit., p. 547.

(14) McKown and Horner, Meyers B., "Financial Administration of Extra-curricular Activities", The Twenty-Fifth Yearbook of the National Society for the Study of Education, p. 118.

a pay order is issued to the central treasurer. The pay order is issued in duplicate, the original going to the central treasurer and the duplicate retained by the organization treasurer. A voucher check is issued against the organization. For the purchasing of goods, requisitions are issued in triplicate. One goes to the vendor; one to the organization treasurer; one to the central treasurer.

A report on the sale of tickets for any event is required. All tickets are numbered and the money and the unsold tickets returned must correspond to the original number issued. Monthly reports to the high school principal of all funds are to be made by the central treasurer.

Type II. The essential difference between the first and second type lies in the fact that the actual clerical bookkeeping and care of all finances is done by the students of the commercial department under the supervision of the central treasurer, who is, as a rule, head of the commercial department. In the first type, the treasurer does all of the work alone. In the second type, the students of the commercial department become clerks, tellers, bookkeepers, and cashiers of the bank. All ticket sales are put on under the direction of the commercial department.

Type III. In type three, a real school bank is set up. The bank handles individual accounts as well as those of student organizations and activities. This type of organization is

avored by Terry¹⁵, who states,

"A number of exceptionally capable boys and girls should be trained in positions of financial leadership. The entire student body should be given an understanding of financial accounting."

Brammell¹⁶ presents the following organization as a worthy example for high schools to follow:

- (1) Centralized fund.
- (2) Issuance of receipts for all money received by central treasurer and organization treasurers.
- (3) The deposit with the school treasurer should contain the date, the name of the person making the deposit, source of income, to be credited to what activity, and the entry in the pass book.
- (4) School treasurer account with the bank must correspond to total deposits of the organization.
- (5) Payments of bills by check on the presentation of requisition signed by activity treasurer and adviser.
- (6) Change requisition should be filled out and filed with central treasurer for all events.
- (7) Records should be of double column entry type, used for deposits in the left hand column and checks on requisitions in the right hand column. Requisition and check numbers should correspond.

(15) Terry, P. W., "Supervising Extra-curricular Activities", p. 330-334.

(16) Brammell, Roy P., op. cit., p. 94-97.

- (8) Savings account set up for an activity with a surplus.
- (9) Bank statement reconciled with the check book every two weeks.
- (10) Statement for each account prepared at the end of each semester or on demand.
- (11) Audit made at the end of the year by two members of the high school faculty.

Miller¹⁷ recommends the central treasurer organization as the best method and lists the duties of the treasurer as follows: (1) receive deposits from activity and organization treasurers, (2) issue checks for payment of bills upon presentation of the order to do so by organization treasurers, (3) keep the books required for the necessary financial records of the various accounts for which he is responsible, (4) issue financial reports at stated intervals.

Miller strongly recommends that each organization and activity that handles any money should have a treasurer, whose duties are: (1) to collect all moneys due the organization or activity, (2) deposit all money collected with the central treasurer, (3) keep a record of all expenditures and receipts, (4) issue orders to pay bills, (5) check each month the record of activity as shown by his books with the record kept by the central treasurer and (6) issue requisition for the purchase of goods.

(17) Miller, John C., op. cit., p. 77.

The writer found the centralized treasurer system as the system generally recommended, provided the set-up didn't minimize the importance of student treasurers.

Auditing Accounts

It is generally recognized as sound business practice to audit the accounts as kept by the one in charge. There is no reason to believe the extra-curricular activity accounts, regardless of how small they may be, should not be audited at specific intervals.

Reavis and Van Dyke¹⁸ found 65.2 per cent of the schools follow the practice of auditing at regular intervals; 17.1 per cent do not audit; 3.8 per cent reported no funds; 1.3 per cent reported that each pupil defrayed their own expenses; and 12.7 per cent did not specify a practice.

Miller¹⁹ states concerning auditing:

"The accounts of the central treasurer should be audited by an auditing committee which may be composed of faculty members and students. A semi-annual audit of all accounts should be made and a report issued to the finance board. If the school maintains a commercial department, the auditing could well be carried on in this department."

Per Pupil Costs of Extra-curricular Activities

The writer found several studies made on the cost per

(18) Reavis, William C. and Van Dyke, George E., op. cit., p. 136.
 (19) Miller, John C., op. cit., p. 77.

pupil in the high school of extra-curricular activities.

Olson²⁰ in his study of three high schools in Minnesota found the average expense per student enrolled over an eight year period for student activities to be \$13.40 in one school, \$11.89 in another and \$4.31 in another. The three schools were approximately the same size. In each case his data revealed the per pupil cost of extra-curricular activities to be increasing. One of Olson's conclusions drawn here was:

"The ratio of \$1 spent by student activities to \$5.01, \$7.75, \$15.91 spent by the district (for curricular costs) disclosed the magnitude of the financing of extra-curricular activities".

(Tables showing these data appear as Appendix B)

McKown and Horner²¹ found a range of \$300 to \$12,500 spent for extra-curricular organizations, with a median expenditure per school of about \$4000. The study showed the median cost per pupil of all the pupils covered by this study (400 schools) to be some place between six and eight dollars. On a percentage basis, their study shows the cost per student in all schools to be:

1.9 per cent of the students less than \$1.
10.4 per cent from \$1 to \$2.
7.4 per cent from \$2.01 to \$3.

(20) Olson, Merrill W., Unpublished thesis: "Financing Extra-Curricular Activities in Selected High Schools", University of Minnesota, 1940.

(21) McKown, Harry C., and Horner, Meyers B., op. cit. p. 118.

10.7 per cent from \$3.01 to \$4.
 7.1 per cent from \$4.01 to \$5.
 7.1 per cent from \$5.01 to \$6.
 11.6 per cent from \$6.01 to \$7.
 7.6 per cent from \$7.01 to \$8.
 3.3 per cent from \$8.01 to \$9.
 6.3 per cent from \$9.01 to \$10.
 4.0 per cent from \$10.01 to \$11.
 3.6 per cent from \$11.01 to \$12.
 18.0 per cent over \$12.

Per pupil costs for student activities found by Dement²² in her survey covering ten California high schools were as follows:

School	Number of Students Particip- ating	Number of Activities	Number of Students Particip- ating	Total Cost	Annual Cost for Student Participa- ting
1	311	12	311	\$2,000	\$6.43
2	334	7	334	1,500	4.49
3	338	13	331	3,000	8.88
4	400	10	276	3,500	12.68
5	475	16	267	2,000	7.49
6	499	20	469	3,768	8.04
7	535	12	360	3,250	10.97
8	550	11	477	2,756	5.78
9	780	15	780	4,200	5.38
10	789	19	789	32,000	27.88

These data indicate the cost per student ranges from \$4.49 to \$27.88, with an average cost for the students of the ten California schools to be \$9.80.

(22) Dement, Alice L., op. cit., p.44-45

Summary of Current and Best Practices of Extra-Curricular
Financing as Revealed by the Survey of the
Literature

- (1) The chief sources of income for student activities were found to be: (1) the activity ticket plan, (2) Board of Education, (3) admission fees, and (4) dues.
- (2) All writers consulted agree that the grants to extra-curricular activities are encouraging.
- (3) Percentage division of income and the requirement of budgets from all activities were found to be strongly recommended.
- (4) The centralized treasurer system for handling all student activity funds was found to be most frequently recommended.
- (5) For the protection of those concerned the financial secretary should be bonded.
- (6) Regularly scheduled reports on the condition of all funds followed by an audit of the central treasurers account books, should be required by the administration of the school.
- (7) Per pupil cost for student activities showed considerable range. A median cost for the entire United States is somewhere between six and seven dollars. One study showed a range of from \$4.49 to \$27.88 per pupil.

CHAPTER III

SOURCES OF EXTRA-CURRICULAR ACTIVITIES INCOME

In this and succeeding chapters (Chapter IV, V, and VI) the writer will present the data with a brief discussion of these data as gathered from the questionnaire which was described in Chapter I, a copy of which is found in Appendix A.

In Chapter III the writer presents the data related to sources of income. In Chapter IV is found data related to division and budgeting of the income. Chapter V deals with methods of handling extra-curricular finance and in Chapter VI the writer discusses miscellaneous problems related to extra-curricular financing.

The Activity Ticket Plan

The activity ticket or single ticket plan or raising funds for extra-curricular activities was found to be in use in twenty-eight of the thirty-two schools reporting.

The activity ticket plan originated in colleges and has been adopted in high schools as one means of obtaining student participation as well as a reliable and fair means of raising funds for all activities.

The price of this activity ticket and what it covers showed considerable variation. The price ranged from a low of \$1 to a high of \$3.

Table II. Cost of the Activity Ticket

Cost Range	Number of Schools	Per cent of Total
\$1 to \$1.99	8	28
\$2 to \$2.99	11	39
\$3 to \$3.99	7	25
Not given	2	8
Total	28	100

The average cost of the activity ticket for the twenty-eight reporting schools was found to be \$1.83. If purchased on the installment plan (used in nine schools) the average cost was \$1.93.

Table III shows the activities covered by the activity ticket in the various schools.

Table III. Events the Activity Ticket Covers in Twenty-eight Schools

Events	Yes	No	Per cent of Total
Football	27		100
Basketball	28		100
Track	27		100
Music	22	6	78
Forensics	22	6	78
Dramatic	22	6	78
School paper	22	6	78
Yearbook*	8	16	33
School dances	1	27	3
Class dues	1	27	3
Assembly programs	1	27	3
Movies	1	27	3

* Twenty-four of the thirty-two schools reporting publish an annual. Four schools report the activity ticket holder gets the annual for 50% additional while four schools include the annual on the ticket.

All schools that have football, basketball, and track include these contests on the activity ticket. Twenty-two of the twenty-eight, or 78 per cent, include music events, debates, dramatics, and the high school paper. Only eight schools offering the activity ticket plan include the school annual, which would appear to be inconsistent from the standpoint of the theory behind the activity ticket. No doubt the reason back of this is that more money can be raised for the yearbook treasury by selling the annual to all students at the single copy price, which ranged from 50¢ to \$2, as shown in Table IV.

Table IV. Separate Cost Price of School Annual

Range of Price	Number of Schools	Per cent of Schools
50¢ to 99¢	12	54
\$1 to \$1.99	11	41
\$2 to \$2.99	1	5
Totals	24	100

Other activities to be covered by the activity ticket were: (1) all plays covered in twenty-two schools, or 78 per cent of the schools on the single ticket plan, (2) the following were listed in one case each: (a) movies, (b) school dances, (c) class dues, (d) assembly programs, (e) lyceum programs.

Purchase Required or Voluntary

Whether or not the purchase of the activity ticket should be required or not is an important problem, which school administrators have to decide. One purpose of the activity ticket is to entitle students to attend all activities at a nominal cost. In the light of this study, the writer concludes this is being done in most cases.

In eight of the reporting schools, the purchase of the activity ticket is required, with one other school reporting going on the required basis next year. Five schools report requiring the purchase of the activity ticket if the student participates in any activity. In the remaining fifteen schools the purchase of the ticket is voluntary.

Table V. Purchase of Activity Ticket Required
If Student Participates in Any Activity

	Number of Schools	Per cent of Total
Purchase required if student participates	5	15.6
Purchase required	8	25.0
Purchase voluntary	15	46.9
No activity ticket	4	12.5
Total	32	100.0

The tendency toward compulsory purchase of the activity ticket will undoubtedly increase in this section because of the attitude of the school administrators on the subject.

Twenty of the thirty-two schools reporting answered "yes" to the question: "Do you think the required purchase is justifiable, provided by vote of the student body?" This information is shown in Table V. Apparently several school administrators favor requiring the purchase of the activity ticket but have not seen fit to put it in practice.

Table VI. Administrators' Opinion on Requiring Purchase of the Activity Ticket

	Number of Cases	Per cent of Total
Required purchase justifiable	20	62.5
Required purchase not justifiable	11	34.0
No reply	1	3.5
Totals	32	100.0

Promotion of the Sale of the Activity Ticket

If the purchase is not required of all students, a well-organized and coordinated plan of sales promotion is necessary if a large majority of the students are to purchase the ticket. If a large majority of the students do not purchase the ticket, then its purpose and function have failed.

The writer found that various persons in the school systems surveyed had charge of the promotion of the sale of the activity ticket. The majority of schools report that this phase of the finance program is conducted by the principal. As shown in Table VII, the principal conducts the

sales promotion in seventeen of the twenty-eight schools selling the ticket.

Table VII. Person in Charge of the Promotion of the Sale of the Activity Ticket

Person in Charge	Number of Schools	Per cent of Schools
Principal	17	60.0
Superintendent	5	20.0
Finance officer	4	14.0
Teachers	2	6.0
Totals	28	100.0

Considerable promotion of the activity ticket sale is apparently necessary as indicated by the sales campaign outlined by two schools. These two schools stress promotion of the sale mainly through the Home Room as shown in the letters of promotion addressed to all Home Room teachers. Sample sales promotion letters for two schools are to be found in Appendix C.

The Actual Sale of the Activity Ticket

The actual sale of the activity ticket and the collection of money from the sale is a detail in the plan that calls for careful consideration.

Table VIII. Where the Actual Purchase of
the Activity Ticket is Made

Place of Purchase	Number of Cases	Percent- age
Home Room	12	43
Principal's Office	9	32
Superintendent's Office	5	19
No Reply	2	6
Totals	28	100

As shown in Table VIII the purchase was found to be made in the Home Room in twelve of the twenty-eight schools. The actual purchase was found to be made in nine cases at the principal's office; in five schools the purchase was made at the superintendent's office; and two schools did not reply as to a definite place of procuring it.

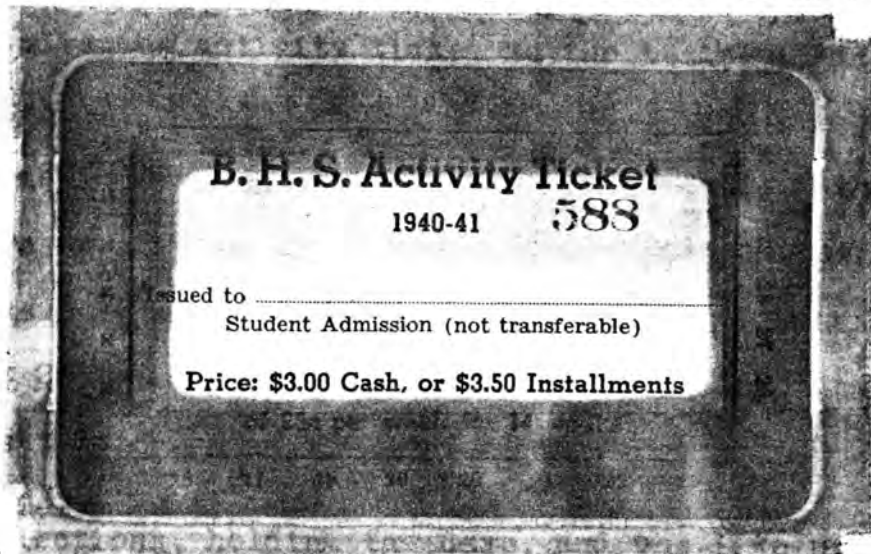
Type of Activity Ticket Used

The type of activity ticket used needs consideration from the standpoint of durability, convenience, and detection.

Table IX. Type of Activity Ticket Used

Type of Ticket	Number of Schools	Per cent of Schools
Year	21	75
Semester	2	7
Each event	2	7
No ticket	3	11
Totals	28	100

As found in the study, twenty-one schools use one ticket for the entire year. An illustration of this type of ticket as used at Brookings High School is shown below.



Two schools surveyed report using a separate ticket for each semester, two issue a separate ticket for each event, and three use no ticket, since 100 per cent of the student body make the purchase.

Faculty Purchase of the Activity Ticket

"Should faculty members of the school be expected to purchase the activity ticket?" This is an important question, on which the reporting schools are about equally divided. In fifteen schools the teachers do purchase the ticket, while in thirteen schools the activity ticket is given to the faculty free. The writer was unable to find anything bearing directly on this point in the readings. One point having a close bearing on this would be that in all but four schools reporting the members of the faculty act

as gatekeepers, with only six schools reporting that these teachers are given any remuneration for this work. It seems that it is simply in keeping, then, with fair treatment either to give the activity ticket to the teacher, with a rotating schedule at the various gates or to pay the gatekeepers something for their work. The payments for these gatekeepers ranged from \$1 to \$1.25 per gatekeeper per event, which seems to be a fair and reasonable price.

Part 2. Grants from the Board of Education

It is the opinion of McKown²³ that,

"Selling soup, peanuts, and gum, taking up collections, holding tag days, and the like probably do more to belittle extra-curricular activities than any other one thing".

"If these activities are of value they are worth spending taxes for. School boards are doing this more by giving them a place in the schedule; by appointing directors of them; and by the subsidizing of them by the board so that all uncertain and unbusinesslike methods of trying to support them will be abolished".

The reply on this question, "Does the Board of Education help finance extra-curricular activities?", of the thirty-two schools reporting was: twenty-seven, or 84 per cent affirmative; three negative, or receive no financial aid from the Board. Two did not reply.

(23) McKown, Harry C., op. cit., p. 554-555.

Amount of Grants From the Board of Education

The size of the grants varied from \$50 to \$3,500 as is shown in Table X. Four of the schools did not give the specific amount but simply stated that grants were given "as needed", or to cover deficits.

Table X. Amount of Money Received from
the Board of Education

Dollars Range of Grants	Number of Schools	Per cent of Schools
Less than 100	1	3.70
100 -- 499	8	29.60
500 -- 999	13	48.20
1000 -- 1499	1	3.70
1500 -- 1999	2	7.40
2000 -- 2499	1	3.70
2500 -- 2999	-	-
3000 -- 3499	-	-
3500 -- 3999	1	3.70
Totals	27	100.00

Table X shows the amount of money received by the twenty-seven schools reporting money received from the Board of Education. Three schools reported no grants received, while two schools made no reply. Thirteen schools (40.6 per cent) receive from \$500 to \$999 from the Board of Education annually. The average grant was found to be \$931.

Purchase of Equipment for Extra-curricular
Activities by the Board of Education

It is an accepted fact that good and sufficient equipment is necessary to conduct any activity well. Good

equipment is expensive, generally speaking; as a result often times some activities suffer from poor and insufficient equipment. For a case in point, we might cite football. It is desirable to have a larger number of boys participate. Large squads are now common, usually called "A", "B", and "C" squads. To properly equip these boys puts a strain on the football budget to the extent that many high schools have to request the Board of Education to purchase some of the equipment.

The writer found in fourteen schools of the thirty-two participating in the survey that besides the grant of money to extra-curricular activities, the Board of Education purchased part of the equipment for athletics and music.

Table XI. Purchase of Equipment by Board of Education and Kind of Equipment Purchased

	Number of Schools	Percentage	Kind of Equipment	Number of Cases
Board purchased equipment	14	43	Athletics	1
Board does not purchase equip- ment	18	57	Music	1
Total	32	100	Both Athle- tics and music	12

The amount of equipment purchased varied considerably, and as a result, no definite figure on this point can be arrived at from the questionnaire. One school of about average size reports approximately \$300 for athletic equipment

and about the same for music.

With the grants of money as well as the purchase of equipment for extra-curricular activities, it is evident that the school administrators and Boards of Education recognize the extra-curricular activity program as an integral part of their educational system.

Assistance by the Board of Education
for the Expense of Traveling

Football teams, basketball teams, track teams, debate teams, musical organizations, etc., must be transported to various contests. How can these students be most safely and economically transported? Only six of the schools report owning a bus for extra-curricular activity use. In all other cases the students are transported by automobile except in three instances reporting large music groups traveling by train. In these cases, the Board of Education helped finance this transportation. Eight schools volunteered the information that automobiles were used at a cost of 5¢ per mile. One school of about average size of the ones covered in the study gave a definite cost of their transportation for the year 1939-1940, which is given in the following table.

Table XII. Amount of Money Expended for Transportation
for Different Activities by Brookings High
School, Year -- 1939-1940

Activity	Amount
Football	\$251.40
Basketball	234.55
Track	182.00
Debate	167.50
Music	160.00
Others	18.10
Total	\$1013.55

The table shows a total of \$1013.55 expended for transportation for the major activities during the year 1939-40, indicating that the problem of transportation from the standpoint of finance alone assumes considerable proportions.

It was found that the Board of Education helps finance transportation for music groups in eighteen of the thirty-two schools. Six schools own a bus which is used for extra-curricular activities, while eight schools give assistance in no direct way to transportation.

Another point in regard to transportation is whether or not liability insurance is carried to cover possible accidents. The questionnaire reveals that the schools are equally divided on this point, with the sixteen reporting insurance carried to cover possible accidents.

Separate Charge for Annual and School Paper

Evidently many schools find it impossible to finance the school annual on the activity ticket. It was found that

most of the schools make a separate charge for the annual.

Eight of the schools report publishing no annual. Only four schools include the annual on the activity ticket, while four schools report getting the annual for an additional 50¢. The problem of financing the annual is brought out in Table which shows that the actual average cost of the twenty-four schools publishing an annual is $\$1.88$ while the average selling price is only $\$1.28$.

It was found that most schools publishing an annual sell the publication to the students at a price lower than the actual cost of the book. This fact makes it necessary to raise the difference by some method such as, (1) advertising, (2) grants from the Board of Education, (3) or as in one case reporting, the Senior class contributed their balance to the fund instead of leaving a class gift to the school of some other nature.

The high school paper was found to be included on the activity ticket in twenty-two schools. The study also revealed that only ten schools allow a percentage of the activity ticket money for this publication. Ten schools raise additional money for the school paper by soliciting advertising, while ten other schools are allotted money to this activity by the Board of Education.

Part 3. Other Sources of Income for Extra-curricular Activities

Single Admission Charge to Activities

The single admission rates charged at various school activities should be uniform and in keeping with what the public will pay or are accustomed to paying for entertainment. The cost is usually set by the principal and superintendent with the Board of Education agreeing to the policy. It was found, as shown in Table XIII, to be customary over the state to make three different charges, namely, (1) adult, (2) high school, (3) grades. The adult charge ranged from 25¢ to 50¢ with an average of 38¢ for the thirty-two schools. The high school admission charged averaged 31¢ and grade school charge averaged 12¢. It is interesting to note that in one school reporting, all students are admitted free to all activities.

Table XIII. Single Admission Charges to School Events

Price Range	Adult	High School	Grade
10¢-14¢		2	21
15¢-19¢		12	10
20¢-24¢		17	
25¢-29¢	14		
30¢-34¢	1		
35¢-39¢	14		
40¢-44¢			
45¢-50¢	3	*	*
Totals	32	31	31

*Note: In one school reporting, both high school and grade pupils are admitted free to all activities.

The writer finds the practice here is to make as low a charge as is feasible to the students in high school and grades so as many can participate as possible.

Donations

Soliciting donations for the financial support of extra-curricular activities is sometimes resorted to. This method of raising funds was found to be seldom used by the thirty-two schools covered in this study.

The writer found through his questionnaire that only five of the thirty-two schools cooperating made any use of this method and then only for small amounts. For example, it was revealed that donations are solicited to finance homecoming, another to partially defray expense of the annual, another for the school paper, while another receives donations from two service clubs for track. In the latter case it should be pointed out as being distinctly different, in that individuals are not solicited but rather service organizations, which normally wish to help and encourage worthwhile community activities.

Advertising

Advertising was found to be solicited, as shown in Table XIV, for the high school annual in twelve cases of twenty-four reporting the publication of an annual.

Table XIV. Extra-curricular Funds Raised by Advertising

Activity	Advertising Solicited	Advertising Not Solicited	Total	Per cent of Soliciting
Annual	12	12	24	50
Paper	10	19	29	34
Others	3	29	32	9

Ten of twenty-nine schools publishing a high school paper sell space for advertising as a method of raising funds for that activity. Three schools report soliciting advertising for a football poster. It is evident, then, that 50 per cent of the schools publishing an annual and 34 per cent of the schools publishing a paper rely on advertising for some of their funds.

It is not a part of this thesis to discuss the relative values of advertising in school publications; however, as adviser of the annual at Brookings High School, the writer found the business men cooperative, but felt that it was simply a donation and not advertising. As a result, the Board of Education saw fit to subsidize that publication to the extent of \$125, to replace those funds raised by advertising.

Season Tickets

Several schools employ the method of conducting a sales campaign for selling tickets which admits the purchaser to all the contests of the activity. For example, all the

football games of the season, or all the basketball games on the home schedule. This ticket is not to be confused with the activity ticket as the season ticket is usually sold to patrons outside the school. The idea of this sale is to raise a sizable fund to aid its support during the year. Usually the season ticket sells for less money than the total single admission for all games.

Table XV. Season Tickets as a Method of Raising Funds in Addition to the Activity Ticket

Activity	Yes	No	Total	Percent of Total
Football	11	21	32	34
Basketball	11	21	32	34
Other events		32	32	--

The writer found in his study (shown in Table XV) that eleven employ the season ticket method while twenty-one do not. It was found that the average cost of the season ticket for football was \$1.38 in the eleven schools making use of the ticket.

Class Dues

Classes have found some funds necessary in the conduct of their organization. The one common method employed to meet these expenses has been to levy dues. It is an interesting point to note, however, that in many of the schools covered in this survey, no class dues are assessed.

Table XVI. Class Funds Raised by Dues

Dues Assessed	Yes	No	Average Amounts
Senior	14	18	71¢
Junior	17	15	86¢
Sophomore	12	20	25¢
Freshman	5	27	31¢

The tabulation on this shown in Table XVI indicates that eighteen schools do not assess Senior dues, fifteen do not have Junior dues, twenty no Sophomore dues, and twenty-seven no dues for Freshmen.

It is also interesting to note the variation in the amount of these class dues, existing in those schools that do have class dues. Senior class dues ranged from 25¢ to \$2, with an average of 71¢. Junior dues ranged from 15¢ to \$2, with an average of 86¢. The Sophomore dues averaged 25¢ and the average of the four schools reporting dues for the Freshman is 31¢.

Class Plays

It was found that the production of plays is a very common method employed by classes to raise funds for the finances of the class, in addition, in most cases, to class dues. It is recognized that many other values result from producing plays other than the cash return at the gate; however, it is not the writer's purpose to consider those benefits here.

All of the schools cooperating in this study, with the exception of three, produce a senior class play. The same applies to the junior class.

Table XVII. Class Funds Raised by Producing Plays

Plays Produced	Yes	No	<u>Receipts to Class Treasury</u>	
			Yes	No
Senior	29	3	29	
Junior	29	3	29	
All School	17	15	*	*

* Note: The net receipts from the All-school play were allocated to various activities as shown in Table XVIII.

In all cases the net receipts go to their respective class treasuries. As has been pointed out previously, twenty-two of the twenty-eight schools having the activity ticket include all plays presented on the activity ticket.

The question would arise, then, do the classes receive a percentage of the activity ticket money? This was found to be the case in only one school covered by this study. No direct question was asked on this point. Some value might be found in how it is handled at Brookings High School. The Dramatic Department is given a certain percentage of the activity ticket money and it in turn transfers to the Senior and Junior class treasury a certain amount of that money upon the successful production of their play. The amount is not great, twenty dollars for the Seniors and twenty-five for the Juniors.

The inclusion of these productions on the activity ticket is a strong point to be considered by the student in making his decision as to whether or not to purchase the activity ticket. An all-school play is often produced and that is likewise included on the activity ticket.

Table XVIII. Funds Benefited by All-school Play

Funds	Number of Cases
General	10
Dramatic	5
Student council	1
Forensics	1
Total	17

Music Events

The music departments of twenty-nine of the thirty-two schools covered by this study report producing either an operetta or a concert or both. In three schools, both an operetta and a concert are given each year for the general public.

Table XIX. Music Events Produced for Revenue in Thirty-two Schools

Event	Yes	No
Operetta	19	13
Concert	28	4
Both operetta and concert	3	29

An interesting point found in this connection was that seven schools present these programs free to the public. The twenty-two schools making an admission charge do so to benefit the music department treasury. In twenty-two schools the high school students are admitted on the activity ticket.

Selling Refreshments at Various Athletic Contests

Refreshments are sold at athletic events in all schools reporting. The sale of these refreshments is sponsored by many different organizations, as shown in Table XX.

Table XX. Refreshments Sold at School Events for Revenue

Sponsor of Sale	Number of Cases
Junior Class	7
Monogram Club	5
G. A. A.	4
Yearbook	2
Boy Scouts	2
Girl Scouts	2
F. F. A.	2
Home Economics	2
Music Department	1
No reply	5
Total	32

In two schools the profit from the sale of refreshments is turned in to the general fund. In the remaining thirty schools the sponsoring group retains all of the profit.

The policy in regard to what organizations shall have these rights to sell seem to be very indefinite. It appears to the writer that the four schools reporting a rotating schedule of various deserving organizations are handling this

detail to very good advantage.

Tag Days

Tag days, according to McKown²⁴, is only glorified begging. Many cities have abolished tag days of all sorts and have established many dignified and discriminate methods of raising money for deserving organizations and activities.

Quoting McKown on this point again:

"Tag days are organized begging, and the sooner school affairs are looked upon as essentials and not as recipients of charity, the better it will be for the school and its community."

The replies received from the thirty-two administrators on this question of tag days show how definitely most school men are opposed to them. It was found only three schools use the tag day method of raising funds.

The reply to the question, "Do you think Tag Days, or similar plans, is a desirable method of raising money for extra-curricular finances?" was, thirty-one expressed themselves "no"; only one replied, "yes".

Other Sources of Income Not Mentioned Above

The carnival, which for a period of time was quite common, is carried on in only two of the schools covered in this report. One school named candy sales, another one-act plays, another special assemblies. One school gave "High

(24) McKown, Harry C., op. cit., p. 553.

school fees collected and retained", but gave no explanation as to just what was included in or meant by high school fees.

Summary of Points Revealed by the Data Concerning Sources of Income for Extra-curricular Activities and Student Organizations

- (1) The activity ticket plan was found to be used in 87.5 per cent of the schools reporting.
- (2) The average cost of this ticket was found to be \$1.83 cash or \$1.93 if purchased on an installment plan.
- (3) In most cases the activity ticket admits the student to all the activity events.
- (4) It was found that the high school annual was included on the activity ticket in only eight schools.
- (5) The cost of the high school annual to students was found to range from 50¢ to \$2. In all schools but one it was reported that the actual cost of the publication was greater than the selling price to students.
- (6) The purchase of the activity ticket is required in eight of the schools reporting. Five schools report requiring the students to purchase the activity ticket if the student participates in any activity.
- (7) Sixty-two per cent of the schools reporting favor the required purchase provided this requirement is made by a majority vote of the student body.
- (8) Provided the purchase of the activity ticket is not required, a well organized sales promotion campaign is

needed to insure a high percentage of purchase.

- (9) The purchase of the activity ticket was found to be made in twelve schools (45 per cent) in the Home Room and in nine schools (34 per cent) at the principal's office.
- (10) Twenty-one (75 per cent) of the schools use one ticket for the entire school year.
- (11) In fifteen schools (53 per cent) the teacher purchases the activity ticket at the regular student price while in thirteen schools (41 per cent) the activity ticket is given to all the teachers.
- (12) In twenty-seven (84 per cent) of the schools the Board of Education helps finance extra-curricular activities with grants of money and the purchase of equipment.
- (13) Soliciting donations was found to be seldom reported as a means of raising funds for extra-curricular activities.
- (14) Tag-days were found to be definitely opposed as a method of raising funds for any school activity or organization.
- (15) Advertising was found to be solicited for the school paper in ten schools (34 per cent) and for the school annual in twelve schools (50 per cent) of those publishing an annual.
- (16) Season tickets for football and basketball were found to be sold in eleven (34 per cent) schools.
- (17) Class dues were found to be assessed for Seniors in fourteen schools, (43 per cent); for Juniors in seventeen

schools (56 per cent); for Sophomores in twelve schools (37 per cent); and for Freshmen in only five schools (15 per cent).

- (18) It was found to be a general practice to produce a Senior and Junior class play each year in the majority of the schools reporting.
- (19) Seventeen (53 per cent) of the schools report producing an all-school play each year.
- (20) Music events presented were found to be either an operetta or a concert. Only three schools report producing both an operetta and a concert.

CHAPTER IV

DIVISION AND BUDGETING OF INCOME

With the income established from the various sources discussed in Chapter III, the writer will present here how the money was found to be divided among the activities of the schools.

Budgeting of Finance a Good Plan

With the income for extra-curricular activities quite definitely known, it appears to be only in keeping with good business practice that each activity budget its expenditures for the year and distribute all funds derived from the activity ticket and the Board of Education on a percentage basis. According to Mason²⁵,

"In these times, when there is much discussion about balancing the budget, the school fails to perform an obligation if it does not utilize the resources of their organizations according to good business procedure."

The data revealed that two methods of distribution of funds were being used in the thirty-two schools covered by the study. A high percentage (87.5 per cent) of the schools favor a definite division of all extra-curricular activity funds. Four of the reporting schools make no definite division of funds. In this case the money is distributed to

(25) Mason, Ruth E., op. cit., p. 111-117.

the various activities upon request.

The division of all money on a percentage basis leads naturally into budgeting the expenditures of each activity. Good business practice calls for careful budgeting of all expenses. With income and expenditures of most high schools quite definitely known, the adviser can quite easily draw up a definite budget of expenses for the year. Brammell²⁶ states concerning budgets under the activity plan,

"Where tickets are sold early, it provides an opportunity for budgeting all activities within the school."

This study revealed that even though twenty-eight of the schools (87.5 per cent) use the activity ticket plan, only thirteen require budgets of the various activity advisers. With this method of raising a large amount of the total income early in the school year, it would seem to lead naturally into the budgeting of all expenditures.

Table XXI. Schools Requiring Budgeting of Expenditures

Practice Used	Number of Schools	Per cent Requiring	Per cent Not Requiring
Budgeting	13	40	60
No Budget	19		
Totals	32	40	60

No doubt the fact that twenty-eight of the schools use

(26) Brammell, Roy P., "Intramural and Interscholastic Athletics", p. 88-94, National Survey of Secondary Education, Bulletin No. 17 -- Monograph No. 27 -- 1932.

a percentage distribution of all funds leads some to believe that a budget is unnecessary or that the percentage distribution is in a measure a budget.

The question of percentage distribution of all activity money brings up these two considerations: (1) who shall make the percentage distribution and (2) what percentage distribution was used by the schools covered by this study.

As indicated by Table XXII those responsible for making the percentage division shows some variation from school to school.

Table XXII. Those Responsible for Making Percentage Distribution

Division Made By	Number of Cases	Per cent of Total
Finance Committee	1	2.12
Student Council	2	6.25
Faculty	4	12.50
Supt. and Principal	9	28.12
No division	4	12.50
No reply	12	37.50
Totals	32	100.00

The superintendent and principal were found to make the percentage division in the greatest number of schools; however, since twelve schools did not reply to this question, the data are not conclusive.

The writer was interested in finding how the activity ticket money was divided in the schools covered by this study.

Table XXIII. Percentage Distribution of
the Activity Ticket Dollar

Per cent of Money	Ath- letics	For- ensics	Year book	Dram- atics	Paper	Music	Others
1 - 9		4		18	16	3	23
10 - 19		18	6	3	7		
20 - 29	1	1	2	2			
30 - 39	5						
40 - 49	8						
50 - 59	6						
60 - 69	2						
70 - 79	1						
80 - 89							
90 - 100							
Total	23	23	8	23	23	3	23

Note: Music was found to receive a percentage division of the activity ticket money in only three schools so its average per cent appears in miscellaneous, Figure 1.

The division varied some from school to school; however- it was in general similar enough to make possible comparisons which were reduced to averages shown in Figure 1. Undoubtedly the important question is not who makes the division but rather that some definite division is made so each activity will know definitely what revenue to expect during the course of the school year.

The percentage distribution found to be in practice in the thirty-two schools reporting is shown graphically in Figure 1.

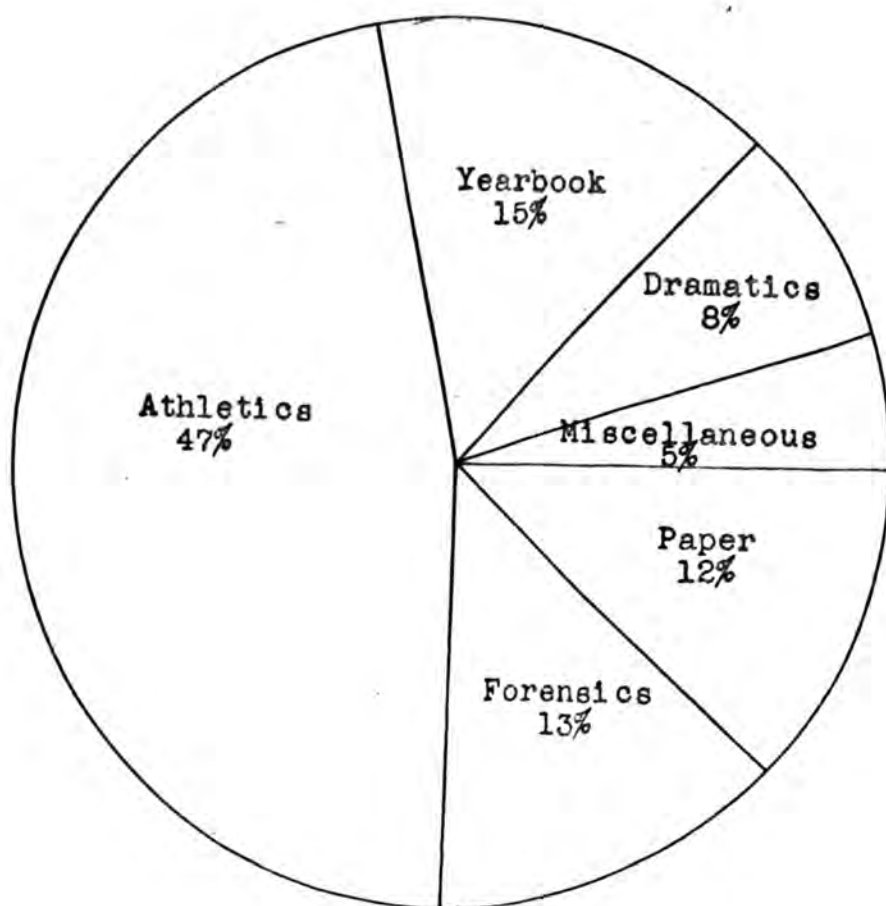


Figure 1. Percentage Distribution of Activity Ticket Dollar.

Athletics, including football, basketball, and track, due to the large number of events offered to the students each season, would be expected to draw a large percentage of the total income. The percentage divisions range from a low of 29 per cent to a high of 70 per cent for athletics, with an average of 47 per cent for all schools.

Two other items shown in Figure 1 need some explanation. In miscellaneous, the divisions shown are: (1) Class dues, (2) Future Farmers of America, (3) Lyceum programs,

(4) Assembly programs, (5) Home Economics, (6) Junior Banquet fund. It should also be mentioned here again that only eight schools made any division for the school annual, but in the schools that did, the average percentage was fifteen.

To give an example here, the activity ticket money at Brookings High School for the year 1940-41 was divided by the superintendent and principal, in cooperation with the activity advisers and finance officer at the beginning of the year. The division is as follows:

Athletics-----	50%	Music-----	5%
Yearbook-----	18%	Future Farmers of America--	2%
Forensics-----	10%	Student Council-----	2%
Dramatics-----	6%	Miscellaneous-----	2%
School paper-----	5%		

This division is not set forth here to be a model as to how the money should be divided, but simply an example of percentage division.

Deficits and How Handled

Even though funds are budgeted there are times when this budget is exceeded. One reason for this is that occasionally anticipated revenue does not materialize. As a result the problem was found to be handled in various ways as presented in Table XXIV. Even though six schools made no reply to this question on how to handle deficits, twenty-six schools report some definite way to handle them.

Table XXIV. How Deficits are Handled in Thirty-two Schools

Method of Handling	Number of Cases	Percentage
No deficits allowed	5	15.6
Board of Education	5	15.6
Carry over to next year	6	18.7
General fund	10	31.2
No reply	6	18.7
Total	32	100.0

The information in this table does indicate that deficits do occur in the schools reporting, and that something has to be done to take care of them. Just how to handle these deficits, or better, to prevent them, is a problem of considerable importance. It is interesting to note here that five replies stated, "We do not allow deficits". Ten schools have made definite provision for retiring deficits which do occur by transferring the money from the General Fund.

How Money Received From the Board of Education is Divided

As pointed out in Chapter III, twenty-seven of the thirty-two schools reporting receive some money from the Board of Education for extra-curricular activities.

It is of importance here to note how this money is divided and what activities this money supports. As in the case of the activity ticket money, athletics receives the greatest part of the money.

Table XXV. How Money Received From the Board of Education is Distributed

Per cent of money	Athletics	Forensics	Year book	Dram- atics	Paper	Music	Others
1-9		6		5		1	1
10-19		14	3				1
20-29		2	2		3	12	
30-39	1	1	1				
40-49	4						
50-59	6						
60-69	9						
70-79	1						
80-89	2						
90-100							
Total	23	23	6	5	3	13	2

Note: The table shows in two schools athletics receive from 80 to 89 per cent of the money granted by the Board of Education for extra-curricular activities.

Four schools report no percentage division of the Board of Education money. Table XXV shows that more than half the money received from the Board of Education goes to help finance athletics. Forensics and music received the greater share of the balance. The data shown in this table are graphically shown in Figure 2.

The amount of money expended by the Boards of Education is greater than represented here for music because several schools state that since credit is given toward graduation for music, this expense is not considered in the extra-curricular finances.

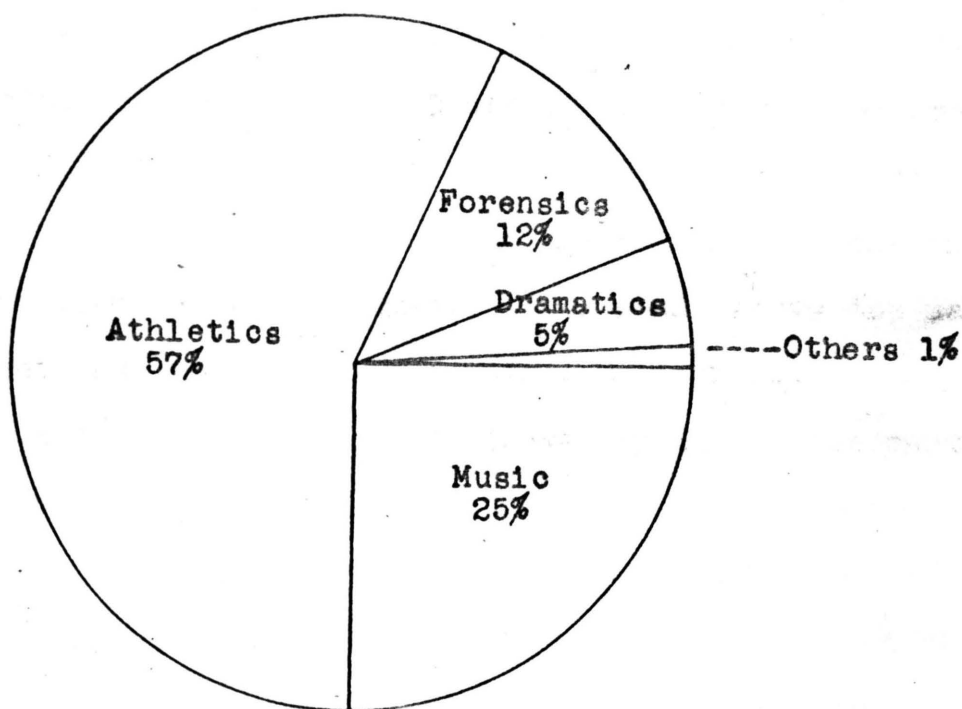


Figure 2. How Each Dollar Received From the Board of Education is Divided.

Figure 2 shows that Athletics receives 57 per cent; Forensics 12 per cent; Dramatics 5 per cent; Music 25 per cent; and others 1 per cent. Four schools report no percentage division.

Included in the portion labeled "Others" are (1) year-book, which receives a division of the money from the Board in only six of the reporting schools, and (2) two schools report a small percentage going to what they call their Miscellaneous fund.

Forensics, with little or no gate receipts, found it difficult, if not impossible, to carry on in schools without financial assistance from the Board of Education or other sources. It is important to note here that in twenty-two of

the thirty-two schools Forensics is subsidized by the Board.

Athletics, which includes football, basketball and track, apparently find it impossible to carry on the desired program without material assistance from the Board of Education in the form of money and equipment. The study shows the majority of this assistance is for football and track.

Music activities, which have grown rapidly in the past ten years, receive financial assistance from the Board in thirteen of the thirty-two schools. One school states that music is considered curricular and therefore money spent on that department is not considered under extra-curricular finance.

The extent to which the various Boards of Education are lending material assistance to the extra-curricular programs is indeed encouraging. All schools but one covered in this study agreed that the Board should assist financially as was the case in twenty-seven of the thirty-two schools.

The amount of money received in the various schools, from the Board of Education, varied greatly, with a range of \$50 to \$3,500. The average of these grants amounted to \$931. As was pointed out in Chapter III, in addition to the money grants, fourteen, or 43 per cent, of the schools receive assistance in the purchase of equipment. It should also be pointed out that six schools own a bus used for transportation to extra-curricular activities.

Summary of Important Points in Regard to How Money
Is Divided With the Various Extra-curricular Activities

- (1) Most schools (87.5 per cent) use the activity ticket for raising money for extra-curricular activities, which is divided on a percentage basis and allotted to various activities.
- (2) Only 40 per cent of the schools require activity advisers to present a budget for the year.
- (3) Most schools include all of their activities on the activity ticket.
- (4) Most of the schools (81 per cent) have worked out some definite method of handling deficits should they occur.
- (5) In the greatest number of schools the superintendent and principal are responsible for the percentage division of the activity ticket money.
- (6) Approximately one half of the activity ticket dollar goes to the support of football, basketball, and track.
- (7) The money derived from the activity ticket is in general divided so as to cover all of the extra-curricular activities of the school, except the high school annual. It was found to receive a percentage of the activity money in only eight of the twenty-four schools publishing an annual.
- (8) Grants of money from the Board of Education were found to be received in twenty-seven of the thirty-two schools reporting. The amount of these money grants varied

greatly, from \$50 to \$3,500. The average grant was \$931. (The average enrollment of schools covered was 420.)

- (9) In addition to the grants mentioned in number 8, fourteen schools or 43 per cent receive assistance in the purchase of equipment, mainly for football, track and music.

CHAPTER V

HANDLING OF EXTRA-CURRICULAR FINANCES

In addition to getting information on sources of extra-curricular income as discussed in Chapter III, and how this money was divided with the various activities, which was discussed in Chapter IV, the questionnaire also brought information as to how extra-curricular finances are handled in the thirty-two schools covered by this study. This latter problem is presented in Chapter V.

Methods of Handling

Methods of handling extra-curricular funds may be classified under three general headings, namely: (1) the centralized treasurer system; (2) the school bank system; and (3) the decentralized treasurer system. These systems have been previously discussed in Chapter II. In this chapter the writer will present the methods of handling these funds found to be in use in the schools covered in this study.

The Finance Officer or Financial Secretary

The policy of handling all extra-curricular funds connected with the school through one office specifically put in charge of these funds was found to be in practice in all schools covered by this study. In each case, all funds are required to be kept with this individual.

This practice was found to be general throughout the country as indicated by various studies made on this subject.

A study made by Reavis and Van Dyke²⁷ which covered 227 secondary schools in all parts of the United States led the authors to conclude:

"Good business management of activities favors the general treasurer of all activities of the schools having a general treasurer for the funds of all non-athletic activities (65 in number). Almost all (95.8 per cent) also use the same treasurer for athletic activities. This fact reveals a strong tendency on the part of schools which have developed a financial policy for administration of non-athletic activity funds, to adopt a single unified plan for all extra-curricular finance."

Who Acts As Finance Officer?

The writer found considerable variation existing as to what person is given this responsibility of handling all the extra-curricular activity funds in the schools reporting for this study.

(27) Reavis and Van Dyke, op. cit., p. 5.

Table XXVI. Persons in Charge of Extra-curricular Finance

Capacity in School	Number of Cases	Percentage	Receive Pay for Their Work
Superintendent	2	6.2	no
Principal	2	6.2	no
Clerk	2	6.2	no
Office Secretary	7	21.1	no
Teacher	19	59.3	5*
Total	32	100.0	5

* Included in salary: five teachers receive pay for the work.

Table XXVI shows that the office is discharged in two cases each by the superintendent, principal, and the school clerk. The office is found to be vested in the superintendent's secretary in seven schools, while a majority of schools (59 per cent) delegate this work to teachers.

The work connected with this office would necessarily take a considerable amount of time. The writer raised this question in regard to whether or not the administration of the various schools considered this work performed by their teachers as reason for either a decreased teaching load or increased salary.

Table XXVII. Finance Office Duties and
Its Relation to Teaching Load

Teaching Load	Number of Cases	Percentage
Full teaching load	10	52
Reduced teaching load	9	48
Total	19	100

The information gained from Table 27 shows that the schools are about equally divided on this question. It was found that the teacher carried a full teaching load in ten of the nineteen cases.

It is not only customary, but good business practice that any treasurer handling considerable amounts of money be bonded. The amount of the bond is usually for the largest amount in the treasury at any one time. The bond is for the protection of all those concerned.

Table XXVIII. Extra-curricular Funds Protected by
Bonding Finance Officer and Insuring Cash on Hand

Funds Protected by	Yes	No	Total	Percentage Yes
Bonding finance officer	13	19	32	41
Insurance carried	5	27	32	16

Table XXVIII brings out the fact that only thirteen of the thirty-two finance officers are bonded. The importance of having the finance officer bonded is brought out by the fact

that this point is included in the evaluation criteria, point number four, pamphlet E, 1940 edition of the Cooperative Study of Secondary School Standards.

There are times when the finance officer would necessarily have considerable cash money on hand. Whether or not to insure "cash on hand" against possible loss is a question those administering the funds have to decide. This study revealed that only five of the thirty-two schools carry such insurance. In each case this was carried to cover not more than \$500.

Separate Funds Carried by the Finance Officer

By the nature of the office, several special funds must be kept by the finance officer. To bring out this point, I have taken Brookings High School as an example,

The separate funds carried by the finance officer are as follows:

Student Organizations

Commercial Department
Dramatic Club
French Club
Future Farmers of America
Freshman Class
Forensic Club
Girls Athletic Association
Home Economics Club
Industrial Arts Club
Junior Class
L'Allegro Club
Latin Club
Monogram Club
Publications Club
Senior Class
Sophomore Class

Extra-curricular

Athletic injury
Basketball
Bobcat (annual)
Broboea (paper)
Declamatory & Oratory
Dramatics
Football
Forensics
Miscellaneous
Music
Track

Unclassified

Health
Milk

Student Council

Motion Picture
Teacher's Flower

The funds vary according to need in the various schools reporting, although they do run very similar to the above example. As all funds are required kept with the finance officer, a large number of separate funds are necessary. It should be pointed out here that some of the funds carried by the finance officer would not classify as extra-curricular funds but for convenience this office is used for such purposes.

Student Treasurers

The value students derive from being treasurer of their various organizations and activities should not be deprived them simply because of the central treasurer organization. It was found that in twenty-two schools, or a little over 68 per cent, student treasurers are required to keep their own account books in addition to those of the finance officer.

Table XXIX. Student Treasurers Required in Addition to Central Treasurer

Student Treasurers	Number of Cases	Percentage
Required	22	68
Not required	10	32
Total	32	100

The writer believes this is a very important point. Students should keep in close touch with the funds in their

activity and this can be best accomplished through their student treasurers.

Reports Made by the Finance Officer

From time to time it is necessary to make reports on the condition of the various funds that are in the finance officer's care. The question arises, to whom, and how often are these reports required?

The study revealed that reports are required to be given to the superintendent in twenty-eight of the reporting schools. Eighteen schools require reports to the sponsor of the activity, while twenty-five require reports to the principal. Seven schools report the condition of all funds to the Board of Education annually, and two schools report monthly to the student council.

Table XXX. Reports of Condition of Various Funds Made by the Finance Officer in Thirty-two Schools

To Whom Made	Monthly	Semester	Annually	None required to
Superintendent	2		26	4
Principal		4	21	7
Board of Education			7	25
Sponsor			18	14
Student Council	2		30	

Table XXX brings out that in general reports of the finance officer are required to be made annually to three different individuals, namely: (1) superintendent, (2)

principal, and (3) sponsor of the activity.

Since it is the opinion of all authorities read on this problem that the principal of the high school should be responsible for all extra-curricular activities, it seems proper that the finance officer should report to him only and he in turn report to those desiring that information.

"How often should these reports be made?" Fourteen schools require a report of the condition of the funds every month, three each semester, and thirteen annually. Two stated that the report was "on call"-- meaning at any time one interested may call for it.

The writer had in mind here reports on all income and expenditures in a given activity during the school year. The majority of schools seem to favor the annual report and audit. This plan would seem to be most desirable for all concerned. The idea of a monthly report undoubtedly is in keeping with the same idea as a bank, and is a sound plan, but entails much extra work for the finance officer.

The Audit

For the protection of all concerned, at the end of each year, the extra-curricular funds should be audited.

It was found in this study that twenty-eight of the thirty-two schools do audit all extra-curricular funds. This audit was found to be made by the superintendent in twenty-two schools; by a Certified Public Accountant, at the same time all the accounts of the school are audited,

in four schools. Two schools report the extra-curricular funds are audited by a committee from the Board of Education.

Summary of the Most Pertinent Points Dealing With Methods of Handling Extra-curricular Finance

- (1) All of the schools use the centralized treasurer system for handling extra-curricular and student organization finance.
- (2) The finance officer was found to be a teacher in the high school in 59 per cent of the schools.
- (3) The teacher who is finance officer was found to carry a full teaching load in 10 (52 per cent) of the 19 schools where a teacher is finance officer.
- (4) The finance officer was found to be bonded in only thirteen (41 per cent) of the thirty-two schools.
- (5) Five of the thirty-two schools carry insurance on "cash on hand". In each case the insurance covered possible loss to \$500.
- (6) Student treasurers responsible to the finance officer or central treasurer were found to be required in 22 (68 per cent) of the schools.
- (7) In the majority of schools the finance officer reports annually the condition of all funds carried by him to the superintendent, principal, and Board of Education. Only twelve schools require monthly reports while four require a report each semester.
- (8) An audit of all accounts was found to be required each year in twenty-eight of the schools.

CHAPTER VI

MISCELLANEOUS PROBLEMS RELATED TO EXTRA-CURRICULAR FINANCING

The questionnaire brought out information related to extra-curricular financing that was quite general in nature and could not be classified under the previous headings of Chapter III, IV or V. These general problems related to this subject are discussed in Chapter VI.

Ticket Sales

One detail that naturally comes under the supervision of the finance officer is taking care of ticket sales for all activities. This is no small task in the course of a year and calls for specific attention to the many details arising in the performance of this duty.

It was found in the study of the thirty-two schools that in twelve cases or in 37 per cent of the schools, the finance officer is directly in charge of all ticket sales.

Table XXXI. Persons in Charge of Ticket Sales

Persons in Charge	Number of Schools	Per cent of Schools
Superintendent	2	6.25
Teachers	2	6.25
Office Secretary	4	12.50
Sponsor of activity	4	12.50
Principal	6	18.75
Finance officer	12	37.50
No reply	2	6.25
Total	32	100.00

The finance officer is in charge in the greatest number of cases. Student helpers were found to assist in twenty of the thirty-two schools.

In regard to all ticket sales McKown²⁸ suggests a definite ticket report blank to be used for each event. This blank calls for the following information: (1) number of tickets received, (2) to be sold for what event, (3) date of event, (4) number of tickets sold, (5) number of tickets returned, (6) amount of money, and (7) signature of ticket seller. A form blank found to be convenient by the writer for this appears in appendix D.

Purchase of All Tickets Used

During the course of a school year there is need for an adequate supply of tickets, such as (1) adult, (2) high school, (3) grade, and (4) special events, or reserved tickets.

Table XXXII. Person Responsible for the Purchase of All Tickets Used by the School

Person Responsible	Number of Schools	Per cent of Schools
Principal	13	31.25
Superintendent	10	40.62
Finance Officer	9	28.12
Total	32	100.00

(28) McKown, Harry C., op. cit., p. 562.

It was found, according to Table XXXII that the superintendent purchases all tickets in ten schools, the principal attends to this detail in thirteen schools, and the finance officer makes the purchase in nine schools.

The Problem of Policing

When large crowds of varied interests gather there is always the possible need of some policing. This condition is, generally speaking, confined to football crowds. Generally, for the asking, the local police will attend to this detail for the school.

Table XXXIII. Persons in Charge of Policing High School Events

Person in Charge	Number of Schools	Per cent of Schools
Local police	20	62.50
Principal and teachers	11	34.37
Superintendent	1	3.12
Total	32	100.00

This practice, according to Table XXXIII was found to be followed in twenty of the schools reporting. At eleven schools, policing is taken care of by the principal and teachers, and one school reports this is attended to by the superintendent.

Complimentary Tickets

To whom shall the school give complimentary tickets

to the various activities?" As a rule, complimentary tickets are only given in recognition of some service rendered the school. This detail which has to be taken care of by someone in the school system, is covered by Table XXXIV

Table XXXIV. Person Responsible for Sending Complimentary Tickets

Those Responsible for Sending Comp. Tickets	Number of Cases
Superintendent	31
Principal	31
Adviser or Coach	8
Committee in Charge	2

Two schools report what appears to be a very unique method of handling this detail. They have a committee, headed by the Superintendent and Principal, through which all complimentary tickets must pass for sanction. According to their report, this is working very satisfactorily.

A tabulation of those to whom complimentary tickets are sent is shown in Table XXXV. In only eight schools does the sponsor or coach have the authority to issue complimentary tickets.

Table XXXV. Persons to Whom Complimentary Tickets Are Usually Sent as Reported by Thirty-two Schools

Issued to	Number of Schools
Prospective students	1
City officials	2
Special service	3
Faculty men's wives	3
Clergy	4
Entire staff	4
School administration	6
Doctors	12
Board of Education	26
Press	28

The above tabulation shows that there is considerable variation in different communities as to who receives the complimentary tickets.

This statement was added to eight of the thirty-two questionnaires: "We keep the number to a bare minimum".

Student Participation and Cost of Extra-Curricular Activities

"Has student participation of extra-curricular activities increased?" This question was asked by the writer in his questionnaire of the various school administrators. This reply was unanimous that student participation has increased. The above question was followed by the question "Has the amount of money spent for extra-curricular activities increased in the past five years?" and the reply was again unanimous in the affirmative. This point is definitely brought out in the tables shown in the appendix, page 108,

which shows the average income and expense per student enrolled in the high schools of Marshall, Glencoe and Montivideo, Minnesota for the past ten years. These data show a definite increase in the amount of money spent, for each student enrolled, for extra-curricular finance. (Table shows the same condition for Brookings, South Dakota, and also shows a definite increase in the amount of revenue and expenditures for extra-curricular activities.

Deductions made by Olson²⁹ on the tabulation (Appendix B) bring out some very pertinent points. He states,

"There is a definite trend in increasing the cost of high school activities. Not only is the average amount increased in size, but organizations are being added which are rapidly raising the entire cost of activities Are schools devoting too much time to the financial end and not enough to the actual development of the organization? Will the community gradually take the entire financing activities as part of the job of the school and demand it be taken care of by the faculty of the school?"

These appear to be vital questions, here, and since it was found that the Boards of Education help finance with outright grants as well as with the purchase of equipment in the majority (56 per cent) of the schools covered in this study, the answer to the last question raised by Mr. Olson appears to be, "yes".

The above conclusion is further substantiated by the

(29) Olson, Merril, W., from unpublished thesis entitled: "Financing Extra-curricular Activities in Selected High Schools", University of Minnesota, 1940.

fact that thirty-one of the thirty-two principals and superintendents reporting believe that the Board of Education should assist materially with financing extra-curricular activities.

Deposit by Organization Treasurers

It was found that in all schools reporting that the treasurers of all organizations and activities deposit money with the central treasurer. For this purpose Meyer³⁰ suggests that the activity treasurer be required to make out a cash receipt voucher in duplicate, one to be given to the central treasurer and one to be retained for his own records. This cash receipt voucher suggested is shown in Illustration 1.

Count of Cash
on 194

HUNTINGTON HIGH SCHOOL

No.
194

No.	Amount
Pennies	
Nickels	
Dimes	
Quarters	
Halves	
Dollars	
One \$ bills	
Two \$ bills	
Five \$ bills	
Ten \$ bills	
20 \$ Bills	
TOTAL	

I, the undersigned, do hereby certify that this is the true report of the amount of cash, viz. \$_____ collected by me or my authorized agent for the account of the high school.

Signed _____

Credit _____ Activity _____

Fill out in ink or indelible pencil -- no erasures or changes.

Illustration 1. Cash Receipt Voucher Suggested by Meyer.

(30) Meyer, op. cit., p. 53.

The central treasurer would in turn give the activity treasurer a cash receipt for the money and enter the amount to the credit of the activity or organization indicated on the cash receipts voucher. Both of these receipts should be kept on file for future reference. According to Meyer³¹

"If this method is carried out (filing voucher, cash receipts, and treasurer's receipts) in full, the activity and central treasurers have a double check upon one another through the cash receipts vouchers and the central treasurer's receipt."

Disbursing Funds

All funds are to be disbursed through the central treasurer according to Meyer. The activity treasurer pays all bills incurred by his organization. A pay order is drawn on the central treasurer authorizing the payment of a certain bill. An example of such a pay order used in Brookings High School is shown in Illustration 2.

(31) Meyer, Harold D., op. cit., p. 53.

_____ Treasurer B.H.S. activities	Date _____
Please draw check for \$ _____ and charge to _____ account in payment for _____ Please attach bill if you have one. _____ Hand check to me.	
_____ Mail check to following address: _____ _____	
Note: To be made in duplicate. Adviser retain duplicate for your files	
Signed _____	
No.	Department _____

Illustration 2. Type of Pay Order Used by Brookings High School.

The central treasurer then draws a voucher check retaining a record of the same on the check stub, for future reference. To illustrate such a check the one in use at Brookings High School is shown in Illustration 3.

FUND _____ FOR _____	No. Brookings, S. Dak. ____194__
Pay to the order of _____ \$ _____ _____ Dollars	
To the Security National Bank Brookings, South Dakota	Brookings High School Activities By _____

Illustration 3. Check Used by Finance Officer in Brookings High School.

Purchasing Goods

Whenever any organization desires to purchase goods it is good practice according to McKown³² to fill out a purchasing requisition, in triplicate and have signed by the sponsor of the activity. On this point, Meyer³³ recommends the same procedure except that the purchasing requisition be signed also by the principal. The purchasing requisition is made out in triplicate in order that the activity treasurer may have one copy, one goes to the central treasurer, and the third to the vendor.

BARNARD SCHOOL		No....
<p>M.....</p> <p style="text-align: center;">Please furnish the following materials</p> <p>To.....</p>		
Quantity	Articles	Price
<p>Ordered by.....</p> <p>Charged to.....</p> <p style="text-align: right;">Barnard Activities Assoc.</p> <p style="text-align: right;">Per _____</p>		

Illustration 4. Requisition Recommended by McKown.

(32) McKown, Harry C., p. 561.

(33) Meyer, Harold D., p. 56.

PURCHASING REQUISITION

No. _____	Winosha High School	_____ 194 _____
To _____	Name of Vendor	
Please deliver to:	_____	Name of Activity Treas.
The following articles:		

Approved _____	Sponsor _____	Send invoice to:
O.K. _____	Principal _____	Treasurer _____
Not valid unless properly signed		
This requisition must accompany bill.		

Illustration 5. Requisition Recommended by Meyer

Bookkeeping

In the application of the centralized treasurer system the finance officer keeps all books. The writer finds most commonly recommended, that the treasurer keep a (1) simple general account or cash book, (2) journal and (3) a ledger.

Summary of the High Points Brought out by the Questionnaire on the Subject of Miscellaneous Problems Related to Extra-curricular Financing, Covered by Points 1-6 Inclusive and Points Under Number 7 Summarized From the Literature on These Subjects

The writer found the following points showing the common procedure in handling miscellaneous problems:

- (1) The person in charge of all ticket sales was, in the greatest number of cases, the finance officer or central treasurer.

- (2) The purchase of all tickets-used by the high school was made by the superintendent, principal, or finance officer.
- (3) Policing of large crowds gathered for high school events (mainly football) was handled by local police in 62.5 per cent of the cases.
- (4) The issuing of complimentary tickets to various high school events was determined by the superintendent or principal in most of the schools.
- (5) Those to whom complimentary tickets are sent show great variation, with Board of Education members and representatives of the press predominating.
- (6) All schools reported that student participation in extra-curricular activities has increased in their school in the past five years.
- (7) Authorities consulted agree in general, if not in detail, as to how the extra-curricular and student organization funds should be handled, briefly as follows:
 - (a) Funds of all organizations and activities are to be deposited with the central treasurer.
 - (b) All money is to be properly receipted.
 - (c) The central treasurer is to pay bills only upon properly filled out pay order.
 - (d) Central treasurer to use voucher check for all disbursements.
 - (e) No purchase without properly drawn purchasing requisition.

- (f) Central treasurer to require all ticket sellers to submit condition of the sales on a definite form made for that purpose.
- (g) Central treasurer to keep cash book, journal, and ledger.

CHAPTER VII

EXTRA-CURRICULAR FINANCE PLAN
OF BROOKINGS HIGH SCHOOL

The plan employed by Brookings High School has been functioning, with minor changes and revisions, for the past twelve years. The reason for discussion of this particular plan is not to set it up as a typical example, but simply to show how one school of about average size of the schools covered by the questionnaire operates.

How Money is Raised

Money is derived to carry on the extra-curricular activities by the activity ticket sale, general admission, grants from the Board of Education, and by several minor methods such as (1) sale of Bobcats to those who do not have the activity ticket, (2) sale of refreshments at athletic contests, (3) donations, and (4) dues.

The Activity Ticket Plan

For the past several years the cost of the activity ticket has been \$3 each, cash, or \$3.50 if purchased on the installment plan at 25¢ per week for fourteen weeks. The purchase of the activity ticket is voluntary. This fact necessitates a sales campaign each fall to encourage a large percentage of the student body to purchase the ticket. This sales campaign is headed by the finance officer and is carried to each Home Room, where the actual

sale is made and all money collected by the Home Room teacher. A general assembly is also held at which time representatives from each class point out the relative values of the activity ticket plan. At this general assembly the head of each activity is called on to tell what his department has to offer which is included on the activity ticket. In general, this is what is offered the students and the teachers, as all teachers purchase the ticket too: (1) five football games, (2) ten or twelve basketball games, (3) two or three plays, (4) the Broboca, the school paper, (5) six Interscholastic debates, (6) and the Bobcat, the school annual.

The sales campaign covers a period of about two weeks with usually satisfactory results. For a five year average, 74% of the student body purchased activity tickets. It should be pointed out that many grade and junior high teachers also purchased tickets. The ticket, other than to teachers, is sold only to regular high school students. This sale brings in to the treasury approximately \$1100 each fall, which serves as a very good basis to insure sufficient finances to operate on.

Gate Receipts

Adult charge of 35¢ is made to all activities, 25¢ for high school students, and 10¢ for grade students. A Grade School Season Ticket is sold to grade pupils for football

and basketball at 35¢ each.

Patronage in Brookings is somewhat divided in that it is a college town, as a result the gate receipts are not as high as might be expected. A winning team in both football and basketball the past two years made a noticeable difference. Gate receipts for football for the season of 1940 were \$663.90, while basketball 1940-41 gates grossed \$522.65. Both these figures are considerably larger than the average. Football, with large squads to equip, maintaining "A", "B" and "C" squads has had to rely on the Board of Education for considerable equipment the past three years.

Board of Education

For the past several years, the Board of Education has granted money for extra-curricular activities in the amount of \$500. The division of the money varies from year to year, but the division this year (1940-41) will serve as quite typical of any year. Athletics received \$200, Bobcat \$125, Forensics \$100, Broboca \$75. For the most part the \$200 for athletics goes to track, since it has no income. The money is granted to the Bobcat instead of soliciting advertising from the business men. Soliciting advertising is against the policy of the Board. Besides the above grant in cash, the Board purchases equipment for football and music.

Since credit toward graduation from high school is

given for Physical Education and Music, none of those expenses will be considered here as extra-curricular. For football, the Board of Education pays for the maintenance of the football field, which includes the salary of the caretaker, the electric current used in night games, and also pays for part of the equipment purchased. This amounted to \$1,179.61 in 1939-40 and \$1,207.08 in 1940-41. The amount expended for the football season, 1939, was \$978.99 and for the 1940 season \$1,063.49.

Basketball

Basketball is financed from student activity funds, gates, and contracts. In general, these funds are sufficient to maintain the sport without funds from the Board of Education. Presented below is a "breakdown" of the expenses for basketball for the year 1940-41:

Table XXXVI. Basketball Expense for the Year 1940-41
for Brookings High School, Brookings, South Dakota

Expense Classified	Amount
Officials	\$190.50
Contracts	245.75
Transportation	234.55
Equipment	179.16
Food and Lodging	122.65
Advertising and Printing	18.46
Miscellaneous	58.31
Telephone tolls	4.70
Total	\$1,054.08

The item for equipment includes expenditures for new equipment and cleaning and repair on equipment on hand.

Miscellaneous includes such items as dues, gatekeepers, Bobcat pages and postage. Other items are believed to be self-explanatory.

Income for basketball 1940-41 totaled \$1,146.53, leaving a balance of \$92.45 in the treasury.

Track

Track having no way to raise funds is subsidized by the Board of Education and receives a share of the activity ticket money. For the year 1940-41 track received \$200 from the student activity fund and a like amount from the Board of Education. This was sufficient money to finance the program and leave a small balance.

Music

As stated previously, music is not considered an extra-curricular activity in Brookings High School because credit is given for participation. A Pep-band is maintained and there is need for medals, state association dues, Bobcat pages, and a few items of equipment and supplies. For the above reason the Music Department carries an account with the finance officer to defray these expenses.

Income is derived from two sources, namely (1) the student activity fund, and (2) the Music concert.

Forensics

Debate is financed by student activity money and a grant from the Board of Education of \$75 is received, together with \$100 from the activity fund. This money is spent largely for transportation, food and lodging. Other items of expense are: (1) medals, (2) dues, (3) Bobcat pages, (4) telephone tolls, (5) entrance fees, and (6) deficits on tournaments attended.

Dramatics

This activity is financed by a division of the student activity fund.

The Student Council

The student council, headed by the student president and composed of one representative from each of the twenty home rooms, is a very active organization in Brookings High School. The principal of the high school is faculty adviser on the council.

It is through this organization that commercial assembly programs are arranged. These programs are financed by an assessment of 25¢ per student, collected by the office secretary when lockers are issued. The council also presents movies from time to time during the year. The student council receives a small percentage share of the activity money.

The Bobcat

The Bobcat, Brookings High School annual, is financed by money from the student activity fund, sales, page charge of \$8 to all organizations and departments, \$125 grant from the Board of Education, and the Senior class instead of leaving a memorial of some kind to the school, have for the past four years left their balance to the Bobcat fund.

The 1941 Bobcat cost \$859.15 for 493 copies with a total income of \$863.62. Two years ago the Board of Education purchased a camera and a few assessories for use in this activity.

The Broboca

The Broboca, Brookings High School paper, has for the past three years been a department of one of the local newspapers. The Broboca is published weekly. This activity is financed by money from the student activity fund and the Board of Education. For the year 1940-41 the Broboca operated with a total expense of \$122.49 with a total income of \$125.

Division of Funds

The activity ticket money is divided on a percentage basis which is set by the superintendent and principal as follows:

(1) Athletics-----50%	(5) Music-----5%
(football-----20%)	(6) Broboca-----5%
(basketball-----10%)	(7) Student Council--2%
(track-----20%)	(8) Future Farmers--2%
(2) Bobcat-----18%	(9) Miscellaneous---2%
(3) Forensics-----10%	
(4) Dramatics-----6%	

The \$500 received from the Board of Education is divided as follows:

(1) Bobcat-----\$125	(4) Forensics-----\$75
(2) Track-----\$200	(5) Declamatory and Oratory-----\$25
(3) Broboca-----\$175	

Classes

Classes, especially the Junior and Senior classes, have need for some funds. These funds are raised by dues and by the production of plays.

Senior class dues, voted by the class in a general meeting, have been 50¢ for the past number of years. Junior class dues, voted in the same manner, are \$1. The Sophomore and Freshman classes have never voted any regular class dues. Both the Senior and Junior classes produce a class play for revenue.

The Junior-Senior Banquet and dance requires considerable expense and is paid for by the Junior class.

The total income of the Class of 1942 (Junior) was \$352.29 with a total expense of \$313.73, leaving a balance of \$45.56, which is carried over to their senior year.

The Senior class this year had a total income of \$337.66, with a total expense of \$287.59, leaving a balance of \$50.07, which is authorized to be transferred to the Bobcat Yearbook fund.

Girls Athletic Association

The Girls Athletic Association is a very active organization in Brookings High School. Much of their money is derived from the sale of refreshments at various athletic contests. Their income is used largely for the purchase of equipment for the girls physical education classes, for pages in the Bobcat, for medals and monograms, and for a banquet.

The total income for the year was \$154.62 and the total expenditures were \$145.37, leaving a balance of \$7.25 which is carried over to next year.

Clubs

There are several clubs in Brookings High School, namely, (1) Monogram, (2) Industrial Arts, (3) French, (4) Latin, (5) L'Allegro (Music), (6) Publications, (7) Home Economics, (8) F. F. A. (Agriculture), (9) Forensic, and (10) Senior Service Society, all of which carry small funds with the finance officer and for the most part derive what income they have from dues. The Monogram Club raises some money each year by the sale of basketball schedule pencils.

Miscellaneous Fund

This fund is kept for the purpose of paying for such items as follows: (1) tickets, (2) postage, (3) office supplies, (4) blank forms and checks, (5) the bond for the finance officer. This year a magazine sales campaign was conducted with the express purpose of using the net proceeds to purchase and install the new type fan-shaped basketball backboards. The results were gratifying in that the backboards were purchased and installed with a balance of \$86.71 left, which was transferred to the Motion Picture Fund.

Other Funds Carried with the Finance Officer

Other funds carried, not previously mentioned and some of which are not essentially extra-curricular activity funds will be discussed briefly here.

The Milk Fund, through which milk is given to all pupils in the grades and Junior High School who need it each morning free by order of the school nurse. This is financed largely through donations from the various organizations in Brookings.

The Health Fund, which receives money from the sale of Christmas seals, gives material aid in the way of glasses, tonsillectomies, dental work for those in need and without funds with which to pay. Both these funds are expended by the order of the school nurse.

Teacher's Flower Fund, built up each year by the payment of 25¢ by each teacher and used for the payment of flowers and other expressions of condolence to those on the staff who are ill, or suffered a loss in their family.

Motion Picture Fund, originated with a magazine sales campaign with the express purpose of raising money to purchase a sound-on-film movie projector. This was accomplished with a balance of \$134.69, which was carried for three years. That balance was enhanced by \$86.71 as mentioned in a previous paragraph. The machine purchased three years ago was traded this year for a new one and \$150, leaving a balance in this fund of \$51.40.

Deficits

Even though all activities operate on the budget plan, deficits do occur from time to time. These deficits are carried over to the next year, at which time something is done to take up the difference as well as to see to it that the budget is corrected for the next year.

Summary of the More Important Points Found in the Financial Organization for Extra-curricular Activities and Student Organizations in Brookings High School

- (1) Money for extra-curricular activities is raised chiefly by (a) sale of the activity ticket (b) admission fees (c) Board of Education (d) dues.
- (2) The activity ticket entitles the purchaser to all the activities of the school.

- (3) The cost of the activity ticket is \$3.00 cash and \$3.50 if purchased on the installment plan of 25¢ per week for fourteen weeks.
- (4) One ticket is issued for the entire year.
- (5) Approximately seventy-five per cent of the student body purchase the ticket.
- (6) All of the high school teachers and about one-half of the grade teachers purchase the activity ticket.
- (7) Teachers act as gatekeepers and ticket sellers at all school events assisted by students. The teachers are paid \$1.00 per event for this detail.
- (8) Admission fees at Brookings High School are: (1) adult 35¢, (2) high school 25¢ and (3) grades 10¢.
- (9) It is believed that gate receipts, especially to athletic contests, are reduced some because of the patronage drawn to the college. (South Dakota State College)
- (10) Policing football games is taken care of by the local peace officers.
- (11) Grants from the Board of Education are found to be necessary to finance the extra-curricular program.
- (12) Music from the standpoint of finance is not considered extra-curricular because credit toward graduation is given. The expense of the Music Department, therefore, appears in the regular curricular expense of the school.
- (13) The Junior and Senior classes are financed by both dues and revenue from plays. The Sophomore and Freshman classes assess no dues.

- (14) The Senior class instead of leaving a class gift turn their balance over to the Bobcat (annual) fund.
- (15) Refreshments are sold at athletic contests by the Girls Athletic Association.
- (16) All extra-curricular activity and student organization funds are required carried with the finance officer.
- (17) The finance officer is a teacher (Physics) in the system.
- (18) Reports on the condition of each fund is required annually to the Superintendent and Principal and sponsor of the activity or organization. These reports constitute an audit.
- (19) Bills are all paid by check upon proper order from activity sponsors.
- (20) Deficits are carried over to the next year at which time they are discussed and corrected.
- (21) The finance officer has charge of all ticket sales. A definite form report of condition of sales is required on each event.
- (22) The finance officer purchases all tickets used during the course of the year.
- (23) All money received by the finance officer is receipted.
- (24) The finance officer is bonded for \$1,000.
- (25) Student treasurers are required to keep their own account books.
- (26) The finance officer and activity sponsor have charge of issuing complimentary tickets.

- (27) Insurance is not carried on "cash-on-hand".
- (28) The finance officer receives a consideration in his salary for the duties involved by this office.

CHAPTER VIII

GENERAL SUMMARY AND RECOMMENDATIONS PERTAINING TO
EXTRA-CURRICULAR FINANCE

It is the writer's purpose to present in this final chapter a general summary of the summaries of Chapter III, IV, V, and VI which will appear as Part I of this chapter. This general summary will be followed by proposed evaluative criteria for evaluating extra-curricular financing in secondary schools. These criteria appear as Part II. Part III follows, which is made up of general recommendations drawn from the evidence found in the data compiled for this study. Recommendations have been made only when the evidence in favor of a point is over 50 per cent. Certain points have not been recommended where it was found that more than 60 per cent of the responses were opposed.

Part I. General Summary

The study revealed the following significant points:

Sources of Income

- (1) One of the main sources of income for extra-curricular finances is the money derived from the sale of an activity ticket. This method was found to be used in 87.5 per cent of the schools as a chief source of income.
- (2) A significant point was brought out in the study in regard to grants of money and the purchase of equipment by the Board of Education, for extra-curricular activities. The study brought out that twenty-seven of the thirty-two schools (84 per cent) receive grants of money for extra-curricular activities from the Board of Education. In addition to the grants of money, fourteen schools report the purchase of some equipment for athletics and music.

- (3) Transportation to music contests and festivals was found to be furnished by the Board of Education in the majority of schools reporting.
- (4) Class dues for Juniors and Seniors were found to be assessed in about 50 per cent of the schools.
- (5) Other sources of income for extra-curricular activities found in the majority of schools were: (1) admission fees, to athletic events, class plays and music events; (2) minor sources of income such as: (a) season tickets, (b) advertising, (c) donations, (d) sale of refreshments, (e) carnival, (f) dances, (g) special assemblies, (h) movies.

Division and Budgeting of Income

- (1) In the majority of schools the money received from the sale of the activity ticket and the money received from the Board of Education is divided on a percentage basis with all of the activities of the school.
- (2) It was found that budgeting is required in less than half of the schools.
- (3) If budgets are exceeded most schools have formulated a specific method of taking care of such occurrences.

Handling of Extra-curricular and Student Organization Incomes

- (1) The centralized treasurer system was found to be used in all schools. Every organization and activity in the high school is required to keep their funds with this central treasurer.
- (2) Student treasurers responsible to the central treasurer are required in the majority (68 per cent) of the schools.
- (3) The study shows the finance officer to be a teacher in the system in the majority of schools. The writer did not get the information in regard to subjects taught by this teacher who is the finance officer.
- (4) Reports by the finance officer in general are required annually, made to the superintendent, who in turn reports to the Board of Education.
- (5) The finance officer is responsible for all ticket sales in less than half of the schools reporting. (36.4 per cent).

- (6) All financial organizations are alike in these respects: (a) one bank account, (b) one check book, (c) all bills paid by check -- here variation begins.
- (7) The finance officer was found to be bonded in less than half the schools. (40 per cent)
- (8) Auditing was found to be a general practice followed in 87.5 per cent of the schools.
- (9) Money in excess of immediate need was found to be carried on interest in only three schools.
- (10) In all cases the school administrators spoke favorably toward the centralized finance organization.

Related Miscellaneous Questions Summarized

- (1) All administrators agree that student participation in extra-curricular activities has increased in their school the past five years.
- (2) Likewise, they all agreed that the cost of extra-curricular activities has increased in the past five years and that this increase in the cost is due to: (1) increased participation, and (2) increased programs.
- (3) A large majority (96 per cent) of the school administrators agree that the Board of Education should lend material assistance to the extra-curricular program.
- (4) Ninety-three per cent of the school administrators express the opinion that a winning athletic team increases gate receipts.
- (5) The purchase of the activity ticket is required in thirteen (46 per cent) of the schools while twenty schools feel the required purchase justifiable, provided the requirement is made by a majority vote of the student body.
- (6) Local law enforcement officers police football games in the majority of the schools.
- (7) The issuing of complimentary tickets is taken care of by the superintendent and principal in the majority of schools.
- (8) Complimentary tickets were found to be issued in the greatest number of cases to: (descending order) (a) the press, (b) Board of Education, (c) Doctors, (d) clergy, (e) school administrators, (f) for special service rendered, (g) entire school staff, (h) city prospective students.

- (9) In all cases but one where there are other educational institutions in the community, administrators are agreed that their problem of extra-curricular finance is thereby complicated.
- (10) The purchase of tickets used during the year is made by the superintendent and finance officer in about an equal number of cases.

Part II. Criteria Recommended for Evaluating the Extra-curricular Finance Plan in Secondary Schools

How can one determine whether or not the finance plan in any particular school is sound? For the purpose of this evaluation, a general check-list, which can be applied by anyone knowing the situation, was prepared by the Cooperative Study of Secondary School Standards.³⁴ This recommended check-list is presented here for the reader's consideration. The check-list attempts to determine the soundness of the finance plan through checking it against accepted principles of education and business organization. Specific directions as to how to apply this check-list and interpret the results accompany this pamphlet.

The check-list follows, which was copied verbatim from pamphlet E, page 47.

- (1) Both pupils and teachers regard the handling of money and money values for others as a responsibility involving personal honor.
- (2) Both pupils and teachers regard the handling of money and money values and the proper accounting thereof as valuable business experience.

[34] "Cooperative Study of Secondary School Standards", 744 Jackson Place, Washington, D. C., Pamphlet E, p. 47.

- (3) All funds or revenues handled by or for pupil activity organizations are considered a part of one general pupil activity fund under the supervision of a treasurer of pupil activity funds.
- (4) The treasurer of pupil activity funds and organization treasurers handling large amounts of money are properly bonded.
- (5) Officially approved forms and procedures for the accounting of all funds are used.
- (6) Every organization treasurer keeps a correct account with the treasurer of pupil activity funds of all pupil activity money or money values handled for his organization.
- (7) All money is deposited with the school treasurer of pupil activity funds.
- (8) Provision is made for auditing all pupil activity funds at the expiration of each pupil treasurer's term of office; pupils are responsible for making the audit, under the supervision of the school.
- (9) Membership dues and admission fees are low enough to permit practically all pupils to belong to some organization and attend some school entertainments to which admission is charged.
- (10) All tickets offered for general sale in school or in the community, by or for pupil activity organizations, are printed by authorization of the treasurer of pupil activity funds, accounted for by him; duplication of such tickets are made difficult.
- (11) Pupils are led to realize gaining free admission to games or entertainments by improper means is an evidence of poor citizenship and poor sportsmanship and should therefore not be practiced.
- (12) Provision is made by the administration, cooperating with pupil representatives, for an equitable apportionment of pupil activity funds to the various pupil activities on a basis of educational values.

- (13) Means used for raising money are educationally justified.

Part III. Recommended Finance Practices for Extra-curricular Activities and Student Organizations Based on the Results of the Data Gathered for This Study

- (1) The activity ticket plan is recommended as one of the chief sources of income for extra-curricular activities.
 - (a) Required purchase is justifiable provided a student participates in any activity or provided the requirement is made by a majority vote of the student body.
 - (b) The price of the activity ticket should be kept as low as possible so as not to be too great a burden of expense for any student.
 - (c) The activity ticket should entitle the student to all the activities of the school except the school annual. Note: the writer would recommend the inclusion of the annual on the activity ticket; however, evidence of the data doesn't support this recommendation as only eight of twenty-four schools include the annual.
- (2) Grants of money from the Board of Education for extra-curricular financing are recommended provided the money derived from the activity ticket fee and admission fees are not sufficient to maintain a well-rounded program of extra-curricular activities.
 - (a) It is recommended that the Board of Education help finance transportation of large (such as music) groups of students.
 - (b) Where equipment for extra-curricular activities can not be sufficiently provided by their own funds, (such as football and music) it is recommended that the Board of Education assist in the purchase.
- (3) A third source of income recommended for extra-curricular activities and student organizations is charging the patrons an admission fee to all events.
- (4) The assessment of class dues is recommended for the Senior and Junior classes provided the assessment is made

by a majority vote of the class. Class dues for the Sophomore and Freshman classes are not recommended. These dues should be kept as low as possible.

- (5) Sponsoring tag days or soliciting donations to raise funds for extra-curricular activities or student organizations is not to be recommended.
- (6) Plays (Senior class, Junior class, and All school) produced for revenue are recommended.
- (7) Music productions, such as an operetta or a concert, are recommended as a source of income for that department.
- (8) Selling refreshments at school events sponsored by some organization of the school is considered as a sound method of raising funds for the sponsoring organization.
- (9) Since it is not recommended that the annual be included on the activity ticket, a main source of income for that activity would be the per copy price charged for this publication.

Division and Budgeting of Income

- (1) The money derived from the activity ticket sale and the grants of money from the Board of Education should be divided on a pre-determined percentage basis, with all the activities of the school. This percentage division should be arrived at through a representative committee headed by the superintendent or principal.
- (2) A budget of expenditures and income should be required of each activity sponsor or adviser at the beginning of each school year. This budget should be submitted for approval to a representative committee composed of students and faculty.
- (3) Deficits in any activity should be discouraged. A fund should be authorized to be set up for handling deficits should they occur in any activity.

Recommended Methods of Handling Extra-curricular and Student Organization Funds

- (1) The centralized treasurer plan is strongly recommended.
 - (a) All activities and student organizations within the school should be required to keep their funds with the central treasurer.

- (b) It is usually best that the finance officer be a teacher in the system.
- (c) For the protection of all concerned it is good policy to have the finance officer carry a bond.
- (d) The finance officer should report annually the condition of all funds under his supervision to the Superintendent or Principal and to the sponsor of each activity.
- (e) All ticket sales should be in charge of the finance officer. He should require a signed report on the ticket sale for each event which should be properly filed for future reference.

Miscellaneous Recommendations Related to the Financing of Extra-curricular and Student Organizations

- (1) Student treasurers should be required to keep their own account books for each activity and student organizations. The centralized treasurer plan is not intended to reduce the responsibility of the students in regard to their finances in any way.
- (2) An annual audit of the finance officer's accounts should be made. It is recommended that this audit be made by a committee representing both students and faculty.
- (3) Specific forms recommended for use by the finance officer are: (Note: these recommendations are based on the readings and are illustrated in Chapter VI).
 - (a) Requisition forms (triplicate)
 - (b) Receipt blanks (numbered and in duplicate)
 - (c) Ticket sales report blanks (duplicate)
 - (d) Voucher check blanks (with stub)
 - (e) Pay order (duplicate)

Each of these forms should be filed in its proper place by the finance officer for future reference.

- (4) Since the study showed student participation in extra-curricular activities has increased in the past five years, it is recommended that the Board of Education assume the resultant increase in cost, rather than to increase the cost of the activity ticket.

Comparison of Recommendations With Criteria
Offered in Part II

The recommendations made in Part III agree favorably with the criteria recommended in Part II in all but three instances. The first two criteria pertain to attitudes of students and teachers toward handling money. Nothing was brought out by this study on that point.

A third point which is covered in the criteria and not in the recommendations is in regard to requiring an audit of all student treasurer's books (criterion No. 8) by a committee composed of students under the supervision of the school. On all other points, the recommendations in Part III agree favorably with the criteria.

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APPENDICES

Brookings High School
Brookings, South Dakota
August 19, 1940

Dear Friend:

Having acted as finance officer in Brookings High School the past two years, I have become very much interested in the study of extra-curricular financing.

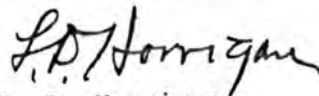
I have decided to make a study of the many problems relative to that subject and use the material in my master's thesis under the direction of Dr. C. R. Wiseman, head of the Education Department at South Dakota State College.

Therefore, I would appreciate very much your cooperation in answering the enclosed questionnaire and returning the same as promptly as possible. A return envelope is enclosed for your convenience.

Any information given will be considered strictly confidential and no specific reference will be made to any particular school.

I will forward you a summary of the results when the study is completed if you will kindly indicate on your reply that you wish the results.

Very truly yours,



L. D. Horrigan

Encs. I, II

QUESTIONNAIRE ON EXTRA-CURRICULAR FINANCE

I. SOURCES OF INCOME

A. The Activity Ticket

1. Does your school use an activity ticket? Yes _____ No _____
2. Cost: Cash _____ Installment _____
3. What activities does this ticket cover or include? Check x.
 Football _____ Basketball _____ Track _____
 Music Events _____ Debates & Oratory _____ Plays _____
 Yearbook _____ School Paper _____
 Others: _____
4. Who has charge of the promotion of the sale of activity tickets?
 Superintendent? _____ Principal? _____ Finance Officer _____
 Others: _____
5. Is the sale of tickets handled by Home Room teachers? Yes _____ No _____
 If not, how? _____
6. Do you use one ticket for the entire school year? _____
 For the semester? _____ Ticket for each event? _____
 Remarks: _____
7. Do all members of the faculty purchase activity tickets at the regular student price? Yes _____ No _____
8. What percentage of the student body purchase activity tickets? _____

B. Single Admission Charge to Activities:

1. What is your single admission charge to:
 Football Adult _____ High School _____ Grade _____
 Basketball Adult _____ High School _____ Grade _____
 Plays Adult _____ High School _____ Grade _____
 Other Events: _____
2. Who sells tickets and acts as gatekeepers for your various events?
 Teachers? _____ Students? _____ Others? _____
 Remarks: _____
3. Do you remunerate these ticket sellers and gatekeepers? Yes _____ No _____
 If so, how much? _____
4. Do you make a separate charge for the following?
 Yearbook? _____ How much? _____
 School paper? _____ How much? _____

C. Board of Education

1. Does Board of Education help finance extra-curricular activities?
 Yes _____ No _____ How much annually? _____
2. Give percentage allotment of this money:
 Football _____ % Basketball _____ % Track _____ %
 Forensics _____ % Dramatics _____ % Music _____ %
 Yearbook _____ % School paper _____ %
 Others: _____

3. Besides the above money does the Board of Education purchase equipment for extra-curricular activities? Yes ☐ No ☐
If so, for what activities and in what amounts? _____

4. Does the school have its own bus for transportation? Yes ☐ No ☐
Does the Board of Education help furnish transportation for extra-curricular activities? Yes ☐ No ☐ To what extent? _____

5. As regards transportation is insurance carried to cover possible accidents? Yes ☐ No ☐ If so, please tell briefly your insurance plan: _____

D. Donations and Advertising

1. Are donations solicited and received from the various organizations in your community for any of your extra-curricular activities? Yes ☐ No ☐ For what activities and in what amounts? _____

2. Do you receive any unsolicited donations for any of your activities? Yes ☐ No ☐ Remarks: _____

3. Is advertising solicited for any of your extra-curricular activities? Yes ☐ No ☐ For what activities and in what amounts? _____

E. Season Tickets

1. Do you sell a season ticket for Football? Yes ☐ No ☐ Cost _____
Basketball? Yes ☐ No ☐ Cost _____
Other Events: _____

F. Publications

1. Do you publish a yearbook? Yes ☐ No ☐ School paper? Yes ☐ No ☐
Magazine? Yes ☐ No ☐ Others? _____
2. Does the activity ticket entitle holder to these publications? Yes ☐ No ☐
3. What is the single copy price of these publications? Yearbook _____
School paper _____ Magazine _____ Others _____
4. How much does it cost to publish your yearbook per copy? _____

G. Class Dues

1. Are class dues required of
Seniors: Yes ☐ No ☐ Amount _____
Juniors: Yes ☐ No ☐ Amount _____
Sophomores: Yes ☐ No ☐ Amount _____
Freshman: Yes ☐ No ☐ Amount _____

H. Other Sources of Income for Extra-curricular Activities.

1. Class Plays: What classes produce plays for revenue? Senior _____
Junior _____ Sophomore _____ Freshman _____
Does all the money netted from these plays go to the class treasury?
Yes _____ No _____ If not, where? _____
2. All-School Plays--If such plays are produced in your school, what activity or activities receives the net proceeds? _____
3. Operettas and other Musical Events--What type of musical events are produced by your school to which admission is charged? _____

- To which activity does this revenue go? _____
4. Selling of Refreshments at Various School Events--Does some group sponsor the selling of refreshments of some kind at athletic events?
Yes _____ No _____ What groups have charge of this? _____

- Does the sponsoring group retain the net receipts? Yes _____ No _____
If not, who receives such revenue? _____
5. Tag Days--Does any activity use the Tag Day method of raising money?
Yes _____ No _____ What activities? _____
Are you of the opinion that Tag Days or some similar plan is a desirable method of raising money for extra-curricular finances?
Yes _____ No _____ Comment _____
6. List other sources of income for extra-curricular activities used in your school which are not mentioned above _____

DIVISION AND BUDGETING OF INCOME

A. Activity Ticket Money

1. Who has charge of the division of the activity ticket money? _____
2. Give approximate percentage division of the activity ticket money to the various activities:

Football _____ %	Basketball _____ %	Track _____ %
Forensics _____ %	Dramatics _____ %	Music _____ %
Yearbook _____ %	School paper _____ %	FFA _____ %

 Other divisions: _____
3. Is budgeting for each activity required? Yes _____ No _____
4. If budget is exceeded, how is deficit handled? _____

HANDLING OF EXTRA-CURRICULAR FINANCES

A. The Finance Officer

1. Do you have one individual in your school in charge of all the activity money? Yes _____ No _____
2. Is finance officer bonded? Yes _____ No _____
3. Are all your activities, clubs and organizations and classes required to keep their funds with finance officer? Yes _____ No _____

4. Please check funds carried by your finance officer.

Football _____ Basketball _____ Track _____ Music _____
Forensics _____ Dramatics _____ Declam and Oratory _____
Student Council _____ Yearbook _____ School paper _____ Health _____
Milk _____ FFA _____ Classes _____ Clubs _____ Motion pictures _____
Others: _____

5. Does finance officer receive extra pay in consideration of this work?
Yes _____ No _____ If so, how much? _____
6. Is any insurance carried to cover possible loss of cash officer has or
hand? Yes _____ No _____ If so, how much? _____
7. Reports from finance officer are made to whom? Superintendent _____
Sponsor of activity _____ Principal _____ Others _____
8. How often are such reports required? Weekly _____ Monthly _____
Semester _____ Annually _____
9. Is finance officer responsible for attending to ticket sales for all
activities? Yes _____ No _____
10. If money in excess of immediate expense is carried in activity fund,
is it placed on interest? Yes _____ No _____
11. Are student treasurers required to keep their own account books
besides the account being kept by the finance officer? Yes _____ No _____
12. Please explain briefly here the type of financial organization and
accounting system employed in your school _____

Other Methods of Handling Activity Money

1. If you do not have a financial officer in your school, please explain
briefly how extra-curricular funds are handled _____

Auditing Committee

1. Is there any plan for the auditing of the books and reports of the
school treasurer in your school? If so, what is the method used? _____

Evaluation of your Present Set-up

1. What objections do you have to your present system of handling extra-
curricular finances? _____

2. What improvements would you suggest? _____

3. What main advantages would you give for your present system?

IV. MISCELLANEOUS QUESTIONS

1. Has student participation in extra-curricular activities in your school increased in the past 5 years? Yes ☐ No ☐
2. Has the amount of money spent on extra-curricular activities increased in your school in the past 5 years? Yes ☐ No ☐
3. Is this increase due to increased student participation? Yes ☐ No ☐ Other reasons _____
4. Do you think the Board of Education should assist financially with the promotion of extra-curricular activities? Yes ☐ No ☐
5. Do you find that a winning athletic team greatly affects your gate receipts? Yes ☐ No ☐ Comment _____
6. Are students required to purchase the activity ticket in your school? Yes ☐ No ☐
Do you think required purchase justifiable? Yes ☐ No ☐
Comment _____
7. Does the local law enforcement officers police your athletic contests? Yes ☐ No ☐ If not, who has charge of this duty at your events? _____
8. Who has charge of giving out complimentary tickets? _____
In general to whom are such tickets sent? _____
9. Are there other institutions in your community which complicate your problem of extra-curricular activity financing? (colleges, other high schools, etc.) Yes ☐ No ☐ Name _____
10. Who has charge of the purchase of all tickets used for extra-curricular activities? Supt. _____ Principal _____ Finance Officer _____ Others _____
11. Does your finance officer carry a full teaching load besides his duties as financial secretary? Yes ☐ No ☐

V. GENERAL INFORMATION

1. Check form of your school organization: 8-4 plan ☐ 6-3-3 ☐
6-2-4 ☐ 6-6 ☐
2. Are all extra-curricular activity practices held after the regular class periods? Yes ☐ No ☐ If not, which are held during the day? _____
3. Please check if you wish a summary of the results. Yes ☐ No ☐

List of Schools Cooperating in This Study With the
Administrator Who Replied to the Questionnaire

<u>Schools Covered by This Study</u>	<u>Name of Administrator Making Reply</u>
Aberdeen	# R. R. Deimer
Belle Fourche	Verne Cadwell
Brookings	J. E. Martin
Canton	C. C. Jacobsen
Custer	M. E. Lindsey
Deadwood	H. S. Berger
Flandreau	R. A. Williams
Huron	A. J. Lang
Lead	R. V. Hunkins
Lemmon	George Stillwell
*Luverne	O. B. Phillips
Madison	F. A. Strand
*Marshall	# M. W. Olson
Milbank	W. C. Rabe
Miller	M. J. Emerson
Mitchell	J. C. Lindsey
Mobridge	H. S. Freeman
Parkston	T. L. Clark
Pierre	R. E. Rawlins
Platte	H. S. Hanson
Rapid City	# C. E. Haskins
Redfield	R. W. Gibson
Sisseton	O. K. Tollehaug
Spearfish	J. H. Kramer
Sturgis	E. E. Grunwald
Vermillion	H. W. Hartman
Watertown	D. D. Miller
Webster	Frank Gellerman
Wessington Springs	Barret Lowe
Winner	M. E. Williams
*Worthington	# F. J. Indall
Yankton	C. A. Beaver

Note: (1) All schools are in South Dakota except those marked thus (*), which are in Minnesota.
 (2) All men listed are Superintendents except those marked thus (#) who are Principals of the High Schools.

TABLE I

Summary of Marshall High
School Activities
1929-1938

Year	Revenue	Expenses	High School Enrollment	Enrolled Student Cost
29-30	\$ 3393.05	\$ 3051.13	440	\$ 6.93
30-31	6701.58	5810.11	442	13.14
31-32	7079.92	8222.53	444	18.51
32-33	4393.78	4592.57	452	10.16
33-34	7452.40	6956.21	472	14.73
34-35	4858.33	4847.27	495	9.79
35-36	5854.73	5662.38	550	10.29
36-37	9098.30	8976.95	577	15.55
37-38	<u>11841.83</u>	<u>11720.08</u>	<u>598</u>	19.59
TOTAL	60671.82	59839.21	4470	
AVERAGE	6741.31	6648.78	496	

Average Income per Student Enrolled \$13.59
 Average Expense per Student Enrolled \$13.40

TABLE II

Summary of Glencoe High
School Activities
1930-1938

Year	Revenue	Expenses	High School Enrollment	Enrolled Student Cost
30-31	\$ 3720.48	\$ 2747.76	286	\$ 9.60
31-32	2799.15	2849.14	276	10.32
32-33	3536.57	3438.55	262	13.50
33-34	1847.87	1934.81	271	7.13
34-35	2595.91	2407.59	323	7.45
35-36	2056.51	2085.76	347	6.01
36-37	9559.04	9217.05	399	23.10
37-38	<u>5870.78</u>	<u>6062.26</u>	<u>422</u>	14.36
TOTAL	31986.31	30742.72	2586	
AVERAGE	3998.24	3842.84	323	

Average Income per Student Enrolled \$12.37
 Average Expense per Student Enrolled \$11.89

TABLE III

Summary of Montevideo High
School Activities
1931-1938

Year	Revenue	Expense	High School Enrollment	Enrolled Student Cost
31-32	\$ 1856.66	\$ 1959.31	667	\$2.94
32-33	2486.01	2306.83	694	3.32
33-34	3144.58	3060.02	701	4.36
34-35	2618.42	2865.62	783	3.27
35-36	3161.30	3296.49	746	4.41
36-37	3839.79	3678.89	744	4.94
37-38	<u>4932.66</u>	<u>4344.53</u>	<u>768</u>	5.51
TOTAL	22039.42	21211.69	5103	
AVERAGE	3148.48	3070.24	729	

Average Income per Student Enrolled \$4.31
Average Expense per Student Enrolled \$4.21

TABLE IV

Summary of Brookings High
School Activities

Year	Revenue	Expenses	High School Enrollment	Enrolled Student Cost
29-30	\$ 3672.66	\$ 3472.66	366	\$ 9.48
30-31	4916.17	4815.15	408	11.80
31-32	4411.10	4411.12	431	10.23
32-33	3136.48	2999.70	439	6.83
33-34	2635.70	2734.71	449	6.09
34-35	3627.63	3627.61	424	8.55
36-37	4596.94	4595.94	495	9.28
37-38	5066.90	5006.80	510	9.81
38-39	6292.50	6002.55	501	11.98
39-40	5159.66	5156.66	487	10.59
40-41	<u>5390.31</u>	<u>5240.33</u>	<u>474</u>	<u>11.15</u>
TOTAL	\$52746.65	\$51802.82	5433	
AVERAGE	\$4395.55	\$4316.90	452	
Average income per Student Enrolled			\$9.74	
Average expense per Student Enrolled			\$9.55	

ACTIVITY TICKET SALE PROMOTION

To All Home Room Teachers:

The Activity Ticket campaign to be successful needs 100% cooperation from each teacher. In the final analysis, the promotion work done in each Home Room determines the success of this sale campaign.

We have an excellent, well rounded extra-curricular program in B.H.S. which can function properly only when a large percentage of students purchase the Activity Ticket. The following procedure is suggested:

Monday, Sept. 9, 1940 - Sales campaign opened in Home Room. Remind students of the first football game of the season to be played here Friday, September 13th with Tracy, Minn. (Score last year 6-6 tie). It is suggested that interested students should give sales promotion talks during Home Room period.

Important features that should be brought out are:

1. Price - \$3.00 cash or \$3.50 in installments of 25¢ per week for 14 weeks.
2. Ticket to be purchased from Home Room teacher beginning today. Please stress this point, that students must purchase the ticket from their H.R. teacher.
3. Coming events - Tracy here Sept. 13. Milbank here Sept. 20.
4. 100% participation in all school activities is desirable and encouraged, either as a spectator or participant.
5. Please bring out the point that if the student is a participant in an activity or activities is all the more reason that he should purchase the activity ticket.
6. And here is the big selling point: The Activity Ticket admits you to all the plays, gives you the Broboca, the Bobcat, all football and basketball games, debates, declamatory contests, and music events.

NOTE: Teachers too may purchase the activity ticket at the regular student price.

Wednesday, Sept. 11. General Assembly

Talks by various heads of departments who will tell what their department will offer to the students for their activity ticket.

Mr. Lynn - Athletics

Mr. Wilson - Forensics Mr. Franklin-
Music

Miss Guy - Plays Miss Bantz - Broboca Mr. Zick - Bobcat
Mr. Lynott-General

Thursday, Sept. 12. Sales promotion continued in Home Room. It is suggested that each H.R. keep a Sale-O-Meter on the board to stimulate sales.

Friday, September 13. General Assembly. Promotion continued.

We have a committee composed of Mr. Zick and Miss Bucknam to contact the Junior High and Grade teachers for the purchase of the activity ticket.

You may turn the money collected for the activity ticket to me at your convenience. Please keep a record of the number on the ticket issued to each student.

L. D. Horrigan

ACTIVITY TICKET BULLETIN
1939 - 1940

ATTENTION ALL STUDENTS AND TEACHERS:

Activity ticket sales will be conducted in a slightly different manner than in previous years. Please note the following regulations and keep this bulletin posted to avoid confusion and misunderstanding.

1. The activity ticket will admit holder to all regular events the same as in the past. No distinction will be made as regards pre-season games, track meets, etc. See separate bulletin for schedule of events.

2. The full price of an activity ticket is \$3.00, but you can get it for \$2.75. if you

- a. Pledge a purchase of a ticket by Sept. 21, and make a down payment of 50% in that time
- b. Complete the full payment by Nov. 1, 1939

A supply of notes and a receipt book for the activity ticket sale is enclosed with this bulletin. The sale begins Tuesday noon, Sept. 12 and ends Thursday noon, Sept. 21.

The student may pay cash for his ticket in which case the teacher simply records his name on the mimeographed form headed "Student Activity Ticket Record" and gives him a receipt, or he may pay part down and sign a note for the balance. In this case the teacher records the student's name on the form headed "Student Activity Ticket Record", gives him a receipt and after the name inserts the word "note" and the amount paid down. As later payments are made on these notes they will be credited on the face of the note in the proper place. (do not record the amount of deferred payments on the list until the payment has been made). (NYA students will allow one dollar deductions from checks until ticket is paid). Immediately following Thursday noon home room period, Sept. 21 a copy of the Student Activity Ticket Record should be filed in the office. The home room teacher will also keep a copy.

All money which is handled in this sale must be turned in to the office in signed, sealed envelopes, which will be provided for the purpose. On the outside of the envelope should appear the name of the home room teacher, the number of tickets sold for which money or notes are included, the total amount of money in the envelope, the per cent of sale and the number of notes in the envelope.

The enthusiasm and support of the home room teachers are necessary to carry the drive to a successful completion. Every student, including those out for all types of athletics and music activities, should purchase a ticket because every student, is needed as a participator or a spectator in those activities.- As in other years, the ticket is transferable within the immediate family to any activity in which the student is participating.

The ticket will not be given the student until Friday the 22nd. Home room teachers should call at the office for tickets for their students.

Suggest to those having bank accounts that they utilize 50 cents of their savings and purchase a ticket.

BROOKINGS HIGH SCHOOL ACTIVITIES

DATE

EVENT NUMBER

FUND

AMOUNT OF CHANGE

TICKETS

A. ADULT @ COLOR CLOSED WITH NUMBER
 BEGAN WITH NUMBER
 DIFFERENCE

B. CHILDREN @ COLOR CLOSED WITH NUMBER
 BEGAN WITH NUMBER
 DIFFERENCE

MISCELLANEOUS

A. ADULT @ NUMBER TOTAL \$

B. CHILDREN @ NUMBER TOTAL \$

C. @ NUMBER TOTAL \$

D. @ NUMBER TOTAL \$

E. @ NUMBER TOTAL \$

F. @ NUMBER TOTAL \$

GRAND TOTAL CASH \$

TOTAL ADMISSIONS

NUMBER STUDENT TICKETS LESS CHANGE \$

NUMBER ADULT SEASON TICKETS CASH \$

NUMBER CHILDREN SEASON TICKETS ... CASH \$

NUMBER ADULT SINGLE ADMISSIONS ...

NUMBER CHILDREN SINGLE ADMISSIONS

NUMBER COMPLIMENTARY PASSES

TOTAL ADMISSIONS

Signature of Ticket Seller